

Internal Revenue Service

PART I

Electronic Return FILE SPECIFICATIONS for Individual Income Tax Returns

TAX YEAR 2004

**W&I, Submission Processing,
Individual Electronic Filing &
Information Systems Electronic Filing Section
August 30, 2004**

TABLE OF CONTENTS

Introduction.....	ix
Highlights.....	xi
Section 1 - Data Communications.....	1
.01 IRS Front-End Processing Subsystem (FEPS)	4
1. Asynchronous Communications Specifications.....	4
2. Trading Partner/Transmitter Interface (TPI).....	5
3. Transmitter Profile DataBase (TPDB).....	5
4. Asynchronous Communications Transmitter Interface.....	5
5. Examples.....	5
6. Suspended Transmitter.....	6
7. Virus Detection Procedures.....	6
8. Logon Validation Specifications.....	6
a. Transmission Inactivity	6
b. Changing File Transfer Protocol Indicator (FTP)	6
c. Changing File Compression	7
9. IMF Trading Partner (1040 and ETD) Session Example	7
a. FEP Banner	7
b. EFS Down Message	8
c. Suspended Transmitter Message	9
d. Active Transmitter	9
e. Unsuccessful Logon	9
f. Successful Logon	10
g. Changing File Transfer Protocol	11
h. Change Compression Method	13
i. Receive/Send Files(s)	15
j. Request Transmission Status Report	20
k. Logoff	19
l. Example of Logon, Receive, Send, Logoff	22
10. Global Transaction (GTX) Key Format.....	24
11. Acknowledgement File Name Formats.....	24
.02 Receiving the Acknowledgement File.....	25
.03 Transmitting Returns.....	27
.04 Communication Error Messages.....	28
.05 Problem Transmission.....	34
.06 Guidelines on Scripting.....	36
1. Guidelines for Trading Partners using EMS.....	36
2. Example Script to Pick-up ACKS and Send a File.....	37
.07 Examples of Transmission Status Report.....	41
Section 2 - Transmission File Format.....	51
.01 General Description.....	51
.02 Fixed and Variable Length Options.....	54
1. Fixed Length Option (Fixed Format).....	54
2. Variable Length Option (Variable Format).....	55
3. Examples of Fixed and Variable Formats.....	57

TABLE OF CONTENTS continued

Section 3 - Acknowledgement File Format.....	60
.01 Acknowledgement File Components.....	60
.02 Acknowledgement File Record Layouts.....	63
1. ACK Key Record.....	64
2. ACK Error Record.....	65
3. ACK Error Record (STCGL/LTCGL).....	66
4. ACK Recap Record.....	67
.03 Examples of ACK Records.....	69
.04 How to Batch and Match Returns with Acknowledgement Files.....	70
1. File Names.....	70
2. Assignment of File Name by FEPS.....	71
3. Receiving, Locating, Storing and Matching ACK Files.....	72
Section 4 - Types of Records.....	74
.01 Transmitter Records.....	74
1. TRANA and TRANB Records.....	74
2. RECAP Record.....	74
.02 Tax Return Records.....	74
1. Tax Form Record.....	74
2. Schedule and Form Records.....	74
3. FEC Record	75
4. Authentication Record.....	75
5. Statement Records.....	75
6. STCGL/LTCGL Records.....	75
7. Preparer Note, Election Explanation and Regulatory Explanation Records.....	75
8. State Records.....	76
9. Summary Record.....	76
Section 5 - Types of Characters.....	78
.01 Allowable Characters.....	78
1. Alpha.....	78
2. Numeric.....	78
3. Alphanumeric.....	80
.02 Special Cases for Special Characters.....	81
Section 6 - Criteria for Filer Front-End Checks.....	82
.01 Refund Delay Conditions.....	82
.02 Optional Social Security Number Validation against Label.....	83
.03 SSN Validation.....	85
.04 Optional Validation of Routing Transit Number (RTN).....	85
Section 7 - Formats for Name Controls, Name Lines, and Addresses.....	86
.01 Name Controls for Individual Tax Returns.....	86
.02 Name Line 1 Format.....	69
.03 Street Address Format.....	90
.04 Name Line 2 Format.....	91
.05 Business Name Controls for Forms W-2, W-2G, W-2GU, 1099-R, 2441 and Schedule 2.....	92
.06 Foreign Employer/Payer Address on Forms W-2, W-2G, W-2GU and 1099-R.....	100

TABLE OF CONTENTS continued

Section 8 - Statement Records.....	101
.01 General Information.....	101
.02 Types of Statement Records.....	101
1. Optional Statement Records	101
2. Required Statement Records.....	101
.03 Statement Record Format.....	102
.04 Examples of Optional Statement Records.....	104
1. Optional Statement Record - Page 01 and Page 02 (Fixed or Variable Format)	104
2. Optional Statement Record (Fixed or Variable Format).....	106
3. Optional Statement Record - Continuation Statement (Fixed or Variable Format).....	107
.05 Reporting Money Amount Fields and Totals.....	108
Section 9 - Validation - Transmission Records.....	109
.01 General Transmission Reject Conditions.....	109
.02 TRANS Record A (TRANA) Reject Conditions.....	109
.03 RECAP Record Reject Conditions.....	109
Section 10 - Validation - Tax Return.....	110
.01 General Reject Conditions.....	110
.02 Statement Record Reject Conditions.....	110
.03 Tax Return Record Identification (Record ID) Reject Conditions.....	110
.04 Tax Return Carry-Forward Lines.....	111
Section 11 - Validation - Specific Schedules and Forms.....	116
.01 Form 1040, Form 1040A, and Form 1040EZ.....	116
.02 Direct Deposit Information for Form 1040, Form 1040A, and Form 1040EZ.....	116
.03 Form 1040 and Form 1040A.....	116
.04 Form 1040.....	116
.05 Form 1040A.....	116
.06 Form 1040EZ.....	118
.07 Error Reject Codes for Schedules.....	117
1. Schedule A.....	117
2. Schedule B and Schedule 1.....	117
3. Schedule C.....	117
4. Schedule C-EZ.....	117
5. Schedule D.....	117
6. Schedule E.....	117
7. Schedule EIC.....	117
8. Schedule F.....	117
9. Schedule H.....	117
10. Schedule J.....	117
11. Schedule R and Schedule 3.....	117
12. Schedule SE.....	117

TABLE OF CONTENTS continued

.08	Error Reject Codes for Forms.....	118
	1. Form T	118
	2. Form W-2	118
	3. Form W-2G	118
	4. Form W-2GU	118
	5. FEC Record	118
	6. Form 970	118
	7. Form 982.....	118
	8. Form 1099-R.....	118
	9. Form 1116.....	118
	10. Form 1310.....	118
	11. Form 2106 and Form 2106-EZ	118
	12. Form 2120.....	119
	13. Form 2210 and Form 2210F.....	119
	14. Form 2439.....	119
	15. Form 2441 and Schedule 2.....	119
	16. Form 2555 and Form 2555EZ.....	119
	17. Form 3468.....	119
	18. Form 3800.....	119
	19. Form 3903.....	119
	20. Form 4136.....	119
	21. Form 4137.....	119
	22. Form 4255.....	119
	23. Form 4562.....	120
	24. Form 4563.....	120
	25. Form 4684.....	120
	26. Form 4797.....	120
	27. Form 4835.....	120
	28. Form 4952.....	120
	29. Form 4970.....	120
	30. Form 4972.....	120
	31. Form 5074.....	120
	32. Form 5329.....	120
	33. Form 5471.....	120
	34. Schedule J Form 5471	120
	35. Schedule M Form 5471	121
	36. Schedule N Form 5471	121
	37. Schedule O Form 5471	121
	38. Form 5713.....	121
	39. Schedule A (Form 5713)	121
	40. Schedule B (Form 5713)	121
	41. Schedule C (Form 5713)	121
	42. Form 5884.....	121
	43. Form 6198.....	121
	44. Form 6251.....	121
	45. Form 6252.....	121
	46. Form 6478.....	121
	47. Form 6765.....	122
	48. Form 6781.....	122
	49. Form 8082.....	122
	50. Form 8271.....	122
	51. Form 8275.....	122
	52. Form 8275-R.....	122
	53. Form 8283.....	122
	54. Form 8379.....	122
	55. Form 8396.....	122
	56. Form 8582.....	122
	57. Form 8582-CR.....	122
	58. Form 8586.....	122
.08	Error Reject Codes for Forms (continued)	
	59. Form 8594.....	123

TABLE OF CONTENTS continued

60. Form 8606.....	123
61. Form 8609.....	123
62. Schedule A (Form 8609)	123
63. Form 8611.....	123
64. Form 8615.....	123
65. Form 8621.....	123
66. Form 8689.....	123
67. Form 8697.....	123
68. Form 8801.....	123
69. Form 8812.....	123
70. Form 8814.....	124
71. Form 8815.....	124
72. Form 8820.....	124
73. Form 8824.....	124
74. Form 8826.....	124
75. Form 8828.....	124
76. Form 8829.....	124
77. Form 8830.....	124
78. Form 8833.....	124
79. Form 8834.....	124
80. Form 8835.....	124
81. Form 8839.....	124
82. Form 8844.....	124
83. Form 8845.....	125
84. Form 8846.....	125
85. Form 8847.....	125
86. Form 8853.....	125
87. Form 8859.....	125
88. Form 8860.....	125
89. Form 8861.....	125
90. Form 8862.....	125
91. Form 8863.....	125
92. Form 8865.....	125
93. Schedule K-1 (Form 8865)	125
94. Schedule O (Form 8865)	125
95. Schedule P Form (8865)	126
96. Form 8866.....	126
97. Form 8873.....	126
98. Form 8874.....	126
99. Form 8880.....	126
100. Form 8881.....	126
101. Form 8882.....	126
102. Form 8884.....	126
103. Form 8885.....	126

TABLE OF CONTENTS continued

.08	Error Reject Codes for Forms (continued)	
	104. Form 8886	126
	105. Form 8889	126
	106. Form 8891	126
	107. Form 9465.....	127
	108. Form Payment.....	127
	109. Allocation Record	127
.09	Authentication Record.....	128
.10	STCGL/LTCGL.....	128
.11	State Records.....	128
.12	Summary Record.....	128
Section 12 - Federal/State Electronic Filing Specifications.....		130
.01	General Description.....	130
	A. State-Only Filing.....	130
	B. Federal/State e-file Returns with Foreign Addresses.....	130
	C. State Acknowledgements.....	130
.02	Federal/State Filing - Participating States.....	130
.03	Data Communications.....	131
.04	Record Format General Description.....	132
.05	File Format General Description.....	132
.06	File Format Fixed and Variable Length Options.....	133
.07	Types of Characters.....	133
.08	Validation of State-Only Returns.....	134
.09	Validation of Federal/State e-file returns with Foreign Addresses.....	135
.10	Acknowledgement File for Federal/State-Only Transmissions.....	135
.11	State Acknowledgement File Transmitted by State Agencies to EMS	136
	a. Processing and Validations of State Acknowledgement (Outer Envelope)	137
	b. Processing and Validations of State Acknowledgement (Inner Envelope Format)	138
.12	Transmission Status Report.....	139
.13	State ACK Record - Outer Envelope TRANA.....	140
	1. Transmission Information Record - A.....	140
	2. Transmission Information Record - B.....	142
	3. Recap Record.....	143
.14	State ACK Record - Inner Envelope TRANA.....	145
	1. Transmission Information Record - A.....	145
	2. Transmission Information Record - B.....	147
	3. ACK Key Record.....	148
	4. ACK Error Record.....	151
	5. Recap Record.....	152
.15	Record Format Fixed and Variable Examples.....	154
.16	STCAP Record Layout.....	155
.17	Validation of State Records.....	156
.18	State Electronic Filing Coordinators.....	160

TABLE OF CONTENTS continued

Section 13 - Electronic Signatures Specifications.....	163
.01 What is Self-Select Method.....	163
.02 Taxpayer Eligibility Requirements.....	164
.03 What is the Practitioner PIN Method.....	165
.04 Taxpayer Eligibility Requirements	166
.05 Data Validation.....	167
.06 IRS e-file Signature Authorizations.....	169
.07 Jurat/Disclosure Guidelines.....	171
.08 Jurat Language Text Selections.....	173
.09 e-file Jurat/Disclosure Text Code A-D.....	178
.10 Validation of Electronic Signatures.....	183
.11 Self-Select PIN Method Questions and Answers.....	184
.12 Practitioner PIN Method Questions and Answers.....	191

TABLE OF CONTENTS continued

ATTACHMENT 1	Error Reject Code (ERC) Cross References.....	193
ATTACHMENT 2	Acceptable Abbreviations.....	283
ATTACHMENT 3	Standard Postal Service State Abbreviations and Zip Codes for the U.S. and U.S.POSSESSIONS.....	285
ATTACHMENT 4	APO/FPO City/State/Zip Codes for Military Overseas Addresses.....	287
ATTACHMENT 5	Community Property State Abbreviations.....	289
ATTACHMENT 6	Clarification of Non-Paid Preparer Fields and Form 8453.....	291
ATTACHMENT 7	EIN Prefixes.....	296
ATTACHMENT 8	Valid Universal Location Codes (ULC) for EFINs.....	297
ATTACHMENT 9	Social Security/Taxpayer Identification Numbers (Valid Ranges for SSN/ITIN/ATIN's).....	299
ATTACHMENT 10	Country Codes for Forms 2555/2555-EZ and Foreign Employer Compensation Record (FEC Record) ...	301
ATTACHMENT 11	Maximum Number of Schedules and Forms.....	304

INTRODUCTION

This publication outlines the communications procedures, transmission formats, character sets, validation criteria, and error reject conditions for individual income tax returns filed electronically via telephone lines to participating Internal Revenue Service Centers. Also covered are the formats for statement records, examples of types of records, and explanations of the Acknowledgement files transmitted to electronic filers.

The File Specifications (Part I) must be used in conjunction with the Record Layouts (Part II) and the corresponding version of the Handbook for Electronic Return Originators of Individual Income Tax Returns, Publication 1345. Software developers and transmitters should use both publications and must transmit test returns from the IRS developed Test Package for Electronic Filers of Individual Income Tax Returns, Publication 1436, which is revised yearly. Tax preparers who use a transmission service will need only Publication 1345.

Publication 1345, Publication 1346, and Publication 1436 are mailed automatically to applicants as appropriate, based on their intended participation. You may also call 1-800-829-3676 for additional copies of publications.

This publication and its updates are also available on the Digital Daily web site at www.irs.gov. In addition, they are available on the Electronic Filing System Bulletin Board System. The Electronic Filing Bulletin Board System (EFSBBS) operates seven days a week. The system is unavailable at 4:00 a.m. Eastern Time for about 30-60 minutes for maintenance. This system provides general Electronic Filing Program information as well as specific information concerning changes to this and other publications.

Filers using an asynchronous modem (14.4 Kbps or less) and communication software can access the bulletin board by dialing:

859-292-0137

The communication software should have the following protocol:
Full Duplex, No Parity, 8 Data Bits, and 1 Stop Bit.

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HIGHLIGHTS FOR TAX YEAR 2004

New Form(s)/Schedule(s)

Five (5) additional forms and one new record will be accepted for Electronic Filing for Tax Year 2004:

Form 8833 - Treaty-Based Return Position Disclosure under Section 6114
or 7701(b)

Form 8886 - Reportable Transaction Disclosure Statement

Form 8889 - Health Savings Account

Form 8891 - U.S. Information Return for Beneficiaries of Certain
Canadian Registered Retirement Plans

Form T - Timber Forest Industries Schedule

New Record

Allocation Record - Used with Married Filing Separate in Community
Property States Returns

e-file Submission Processing Center Changes

Effective July 1, 2005, Memphis Submission Processing Center will no longer process Individual tax returns forms 1040 family and/or Electronic Tax Documents (ETDs). Kansas City Submission Processing Center will process transmissions for states that Memphis used to serve. The site designator for Memphis (D) should be replaced with (F).

Effective July 1, 2005, allowable site designators for IMF Submission Processing Centers will be Andover (C), Austin (E), Kansas City (F), and Philadelphia (G).

Effective January 2005, Memphis Submission Processing Center will not process Tax Year 2004 Forms 8453, U.S. Individual Income Tax Declaration for an IRS e-file Return or Tax Year 2004 Forms 8453-OL, U.S. Individual Income Tax Declaration for an IRS e-file Online Return. Forms for states that would have been processed by Memphis should be sent to Austin.

See transmission charts in Section 1, Data Communication to determine where to transmit, e-Help Desk location and where to send Forms 8453/8453-OL. Please note the first chart applies to January 2005 - June 2005 return transmissions and the subsequent chart applies to July 2005 - October 2005 return transmissions.

Country Codes Table for Forms 2555/2555-EZ and the FEC Record, with Alphabetic Values

The numeric Post of Duty (POD) Codes Table, formerly provided in Part I, Attachment 10, for use with filing Forms 2555 and 2555-EZ and the Foreign Employer Compensation (FEC) Record, is being entirely replaced by the new alphabetic Country Codes Table. In addition to the codes presented in the table, the value "US" is provided only for completion of the Country Code (SEQ 0130) field of the Foreign Employer Compensation Record, when services for the foreign employer were performed in the U.S.

HIGHLIGHTS FOR TAX YEAR 2004

EIC Indicator

Continuing in Tax Year 2004, taxpayers who are selected for the Service's EIC Residency Certification Test will receive an Indicator of "Y" on their Acknowledgement File Record (SEQ 0010). See Section 3.01, Items 25 and 26.

Front-End Processing Subsystem

- Modified Communication Error Message regarding INVALID SITE DESIGNATOR
- New Communication Error Messages regarding STATE ACKNOWLEDGEMENTS
- New guidelines for Trading Partner communicating with EMS
- Examples of a State Transaction Report
- Examples of Scripts Used to Pick-up Acknowledgements and Send a File

Global Date of Death Check

Beginning in Tax Year 2004, Individual e-file will check every Social Security Number (SSN) listed on a tax return against the National Account Profile (NAP) for a date of death. Returns with a date of death shown on the NAP that is prior to the current tax year will be rejected with Error Reject Codes (ERC) 0531, 0532 or 0533. See Attachment 1 for the explanation of ERC 0531, 0532 and 0533.

Married Filing Separate in Community Property States

For processing Tax Year 2005, e-file will electronically accept returns from the filing segment, "Married Filing Separate in Community Property States". There are three conditions that must be met for the return to be accepted electronically: Filing Status equals "3", taxpayer files using Form 1040 and an Allocation Record must be present with the return. The Allocation Record serves as a definer for persons who reside in a Community Property State and elects to follow the rules for Community Property States. The Allocation Record serves the same purpose as the Allocation Worksheet when filing a paper return and following the rules for Community Property States. See Attachment 1 for explanation of the following new and revised Error Reject Codes: 0119, 1094 and 1095.

Returns Signed Using Self-Select PIN Method

Returns filed either Online or through a tax professional using the Self-Select PIN Method requires the entry of the taxpayers' DOB & prior year original AGI. The AGI the taxpayer uses to authenticate their PIN is the AGI amount the taxpayer submitted on their TY 2003 tax return when it was accepted for processing. This is not the AGI from an amended return or the amount resulting from a math error correction. If the taxpayer did not file a return for TY 2003, they should enter zero as their prior year AGI. If the taxpayer's TY 2003 AGI is negative, the AGI amount should be entered as a negative; tax preparation software should support this requirement. If the TY 2003 tax return was received and accepted by IRS after December 18, 2004, the taxpayer must enter zero as their prior year AGI.

HIGHLIGHTS FOR TAX YEAR 2004 continued

State Acknowledgements

As of January 2005, the Internal Revenue Service will provide State Acknowledgement service on its Front End Processing System, known as EMS (Electronic Management System). Participating Federal States will send their State Acknowledgements to EMS for trading partners to pick up when they pick up their Federal Acknowledgement.

The States should store the Global Transaction (GTX) Key provided by IRS for use by State Help Desk. If a State Acknowledgement file needs to be rehung, the Trading Partner will contact the State to look up the GTX Key. If the Trading Partner has a question about the file, they should contact their State.

Taxpayer PIN Assignment

If the taxpayer agrees, it is acceptable for an ERO and/or software program to generate or assign the taxpayer PIN. The taxpayer consents to the ERO's choice by completing and signing an IRS e-file signature authorization containing the intended taxpayer PIN. The taxpayer PIN can be systemically generated or manually assigned into the electronic return format and/or the signature authorization form. However, the ERO must receive the signature authorization signed by the taxpayer(s) before they transmit the return or release it for transmission to IRS. This guideline refers to returns filed using the Self-Select or Practitioner PIN method.

Form T (Timber) Forest Activities Schedule

The Form T PAGE numbering "1" through "5" of the electronic Record Layout presented in Part II appear on the equivalent pages of the paper version of Form T as PAGE numbers "2" through "6" (e.g., Electronic Form T Record Layout PAGE numbered "1" represents the page of the paper version Form T PAGE numbered "2", etc.). PAGE 1 of the paper version of Form T consists entirely of instructions, and is unnecessary for electronic submission.

Form 1040 Changes

1. One of the dependent lines was deleted from the front of the Form 1040.
2. Educator Expense, Post-May 5 CDG, Reserve Component lines were deleted.
3. New line 23 was added to capture deduction for clean-fuel vehicles.
4. New line 24 was added to capture certain business expenses of reservists, performing artist and fee-basis government officials.
5. Majority of the lines were renumbered.

Form 1040A Changes

1. One of the dependent lines was deleted from the front of the Form 1040A.
2. Educator Expense and Post-May 5 CDG lines were deleted.
3. New line 16 was added to capture deduction for clean-fuel vehicles.
4. Majority of the lines were renumbered

HIGHLIGHTS FOR TAX YEAR 2004 continued

Form 8582 - Passive Activity Loss Limitations

If you are required to file two copies of Worksheet 4 and/or two or more copies of Worksheet 7, see the special notes for these Worksheets in the Record Layouts in Part II of this Publication.

Form 8858 - Information Return of U.S. Persons With Respect To Foreign Disregarded Entities

This is a new form that requires an organizational chart to be attached. This form cannot be accepted electronically at this time but a paper copy of the form may be filed attached to Form 8453 (U.S. Individual Income Tax Declaration for an IRS e-file Return). The corresponding "Paper Document Indicator" should be set in the Summary Record if a paper Form 8858 is attached to Form 8453.

Form 8865 - Return of U.S. Persons with Respect to Certain Foreign Partnerships

Because of extensive forms changes for Form 8865, page 4 and Schedule K-1 (Form 8865), the record layouts for these forms have been completely revised.

Editorial Changes

Changes made for Tax Year **2004** are noted by a single vertical bar in the right margin (|). Deletions are noted by a hyphen followed by a single vertical bar (-|).

An attempt was made to include as many changes as possible before publication. Any changes made after publication will be posted to the Electronic Filing Bulletin Board System.

Part II of Publication 1346 contains the Electronic Returns Record Layouts for Individual Income Tax Returns.

Part III of Publication 1346 contains Electronic Transmitted Documents (ETD) File Specifications and Record Layouts.

Comments and Suggestions

Please send any comments or suggestions regarding Sections 1-3 to:

Internal Revenue Service
Yudeckia Brothers, **SE**:W:CAS:SP:IEF:P, NCFB C4-173
5000 Ellin Road
Lanham, MD 20706

Please send any comments or suggestions regarding Section 12 of Part I to:

Internal Revenue Service
Federal/State Electronic Filing Program
Joyce Colbert, **SE**:W:CAS:SP:IEF:P, NCFB C4-245
5000 Ellin Road
Lanham, MD 20706

Please send any comments or suggestions regarding Section 13
(Sub-sections .01, .02, .03, .04, and .09) of Part I to:

Internal Revenue Service
Teara Mitchell, **SE**:W:CAS:SP:IEF:P, NCFB C4-262
5000 Ellin Road
Lanham, MD 20706

Please send any comments or suggestions regarding Section 13
(Sub-sections .05, .06, .07, .08) of Part I to:

Internal Revenue Service
Carol Brauzer, **SE**:W:CAS:SP:IEF:R, NCFB C5-121
5000 Ellin Road
Lanham, MD 20706

Please send any comments or suggestions regarding the Publication 1346
(except for Sections 1, 2, 3, 12, and 13) to:

Internal Revenue Service
Trena Moody, **SE**:W:CAS:SP:IEF:P, NCFB C5-423
5000 Ellin Road
Lanham, MD 20706

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SECTION 1 - DATA COMMUNICATION

Beginning in November, 2004, Electronic Filers will transmit over the Public Switched Telephone Network or through the internet to the Front End Processing System (FEPS) located at the Enterprise Computing Center (ECC) at Memphis, Tennessee and or Martinsburg, West Virginia.

NOTE: IRS plans to discontinue dial-up access to the FEPS by November 2005.

HISTORICAL NOTE: In 1996, IRS began phasing in a UNIX-based Front End Processing Subsystem (FEPS), also known as the Electronic Management System (EMS), at the Enterprise Computing Center (ECC) at Memphis (formerly known as Tennessee Computing Center (TCC)) to eventually replace all of the IBM Series/1 Data Communications Subsystem (DCS). In processing year 1997, the Tennessee Computing Center (TCC) replaced the Series/1 DCS with the new FEPS.

In 1997, the Austin Service Center (AUSC) also began phasing in the FEPS and in 1999 phased out the IBM Series/1. Beginning with PATS 1999, the IBM Series/1 mini-computers were retired from Andover (ANSC), Cincinnati (CSC), and Ogden Service Centers (OSC). Instead of installing the new FEPS in these centers all sites began using the FEPS in the ECC at Martinsburg, WV and Memphis, TN.

The following transmission rules apply:

**Processing for 1040 e-file in 2005
Tax Year 2004**

JANUARY 2005 - JUNE 2005 Return Transmissions

If Fed/State or State-only return and... a. State Return included is for: If Fed return and... a. ERO business location is in: -or- b. Online taxpayer address per Federal return is in:	Return Processing *Site Designator	Error Resolution System Correspondence	e-Help Desk 1-866-255-0654 Send Forms 8453/8453-OL to:
Foreign addresses, U.S. possessions, returns containing Forms 2555/2555-EZ Alaska, Arizona , California, Colorado, Hawaii , Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming, APO/FPO San Francisco	G - Philadelphia	Kansas City	Austin
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Virginia, APO/FPO New York	C - Andover	Andover	Andover
Alabama, Arkansas, Georgia, Louisiana, Mississippi, North Carolina, Tennessee	D - Memphis	Memphis	e-Help Desk Memphis ----- Form 8453/8453OL Austin
Florida, Indiana, Kentucky, Michigan, Ohio, South Carolina, West Virginia, APO/FPO Miami	F - Kansas City	Kansas City	Andover
Illinois, Iowa, Kansas, Minnesota, Missouri, New Mexico, Oklahoma, Texas, Wisconsin	E - Austin	Austin	Austin

*Site Designators are entered in the TRANA Record
 Fed/State Participants are bolded

SECTION 1 - DATA COMMUNICATION

**Processing for 1040 e-file in 2005
Tax Year 2004 continued**

JULY 2005 - OCTOBER 2005 Return Transmissions

If Fed/State or State-only return and... a. State Return included is for: If Fed return and... a. ERO business location is in: -or- b. Online taxpayer address per Federal return is in:	Return Processing Site Designator	Error Resolution System Correspondence	e-Help Desk 1-866-255-0654 Send Forms 8453/8453-OL to:
Foreign addresses, U.S. possessions, returns containing Forms 2555/2555-EZ Alaska, Arizona , California, Colorado, Hawaii, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming, APO/FPO San Francisco	G - Philadelphia	Kansas City	Austin
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Virginia, APO/FPO New York	C - Andover	Andover	Andover
**Alabama, Arkansas, Georgia, Louisiana, Mississippi, North Carolina, Tennessee	F - Kansas City	Kansas City	Austin
Florida, Indiana, Kentucky, Michigan, Ohio, South Carolina, West Virginia, APO/FPO Miami	F - Kansas City	Kansas City	Andover
Illinois, Iowa, Kansas, Minnesota, Missouri, New Mexico, Oklahoma, Texas, Wisconsin	E - Austin	Austin	Austin

**Former Memphis returns to be designated to Kansas City with e-help desk and Form 8453 submissions in Austin.

Fed/State Participants are bolded

Note: Transmitters who previously transmitted to Memphis should contact the Austin e-help desk to obtain the Kansas City transmission number.

SECTION 1 - DATA COMMUNICATION

After pre-processing on the FEPS, the returns will be routed to their appropriate UNISYS machines **at the ECC located at Martinsburg or Memphis.** All inquiries regarding transmission, rejects and problems should be directed to ANSPC, AUSPC, or MSPC as appropriate, by calling the toll-free e-Help Desk number at 1-866-255-0654. All inquiries regarding PATS should be directed to ANSPC and AUSPC as appropriate, by calling the toll-free e-Help Desk number.

NOTE: Transmitters who elect to use high-speed lines or expect to handle a large volume of electronic returns may request to lease their own dedicated line(s) at either **the ECC located at Martinsburg or Memphis.** They must arrange to lease and install the lines and purchase modems **or routers** at both ends.

For more information and approval, contact:

Internal Revenue Service
ATTN: Darryl Giles
EMS Development Section OS:CIO:I:B:F:EI:ES
NCFB A5-357
5000 Ellin Rd.
Lanham, MD 20706

NOTE: Transmitters who wish to file through their internet service provider (ISP) must acquire e-file software that incorporates Secure Socket Layer (SSL) with a telnet/s protocol and the interface to the IRS gateway to the FEPS. Software Developers may request interface control document by sending a request to e-file.transmission.encryption@irs.gov.

NOTE: The FEPS uses a menu driven interface. The IRS systems are designed to handle large volume transmissions. The practice of transmitting many small batches saturates the indices and degrades the systems. Dial-up **or internet** transmitters should file no more than 500 returns per transmission, **unless they are** using ZMODEM with Checkpoint/Restart, **in which case they can file up to 10,000** per transmission. If fewer than 500 returns are to be transmitted, **it is recommended** these returns be filed not more than once per drain.

Dedicated, leased line transmitters may file up to 10,000 returns per transmission (Return Sequence Numbers 0000-9999); **if fewer** than 10,000 returns, the IRS recommends filing once per drain. Peak filing occurs around the "drain" times, which are posted on the Electronic Filing Bulletin Board System and the e-file professional page at www.irs.gov.

(859) 292-0137 - not a toll-free call)

To assist transmitters in scripting automated logins and transmissions, see Section 1, Data Communication (Subsection .06) for Guidelines on Scripting.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

1. Asynchronous (Async) Communications Specifications

The FEPS support the following:

a. IRS recommends **that Trading Partners purchase a modem that supports a minimum of 28.800 kpbs; however, the FEPS will step down to slower speeds as not to lose slower incoming transmissions.**

b. Modems

All Dial-up modems must be compatible with V.34 (28.8 and 33.6 kbps) or V.90 (56 kbps) standards. All leased-line async modems must be the same at both the IRS and the transmitter sites.

c. File Transfer Protocols

- (1) FTP (with special permission - see note above)
- (2) XMODEM-1K
- (3) YMODEM-Batch
- (4) ZMODEM

Transmitters may use any telecommunications software that is compatible with the above file transfer protocols.

d. Character Codes

American Standard Code for Information Interchange (ASCII)

e. Industry Standards

(1) Data

- (a) Industry Standard 103
- (b) Industry Standard 212A
- (c) ITU-T V.22
- (d) ITU-T V.22 bis
- (e) ITU-T V.32
- (f) ITU-T V.32 bis
- (g) ITU-T V.34
- (h) ITU-T.V.90

(2) Error Control

ITU-T V.42
MNP 2-4

(3) Data Compression

- (a) ITU-T V.42 bis
- (b) MNP 5

NOTE: IRS does offer ZMODEM data compression.

(4) File Compression

COMPRESS
GZIP (Freeware available from www.gzip.org)

(5) Duplex

New communication software usually defaults to full duplex, but older software may prompt for duplex, in which case, you should respond with "full".

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

.2 Trading Partner/Transmitter Interface (TPI)

The Trading Partner/Transmitter Interface (TPI) of the Front-End Processing Subsystem (FEPS) has two components: the Operating System Interface (OSI) and the Electronic Filing Systems Interface (EFSI). The OSI and EFSI prompts and messages are in upper/lower case. The delete key (if the TP's terminal emulation software sends X'7F') or simultaneously entering the Control ("Ctrl") and Backspace keys may be used to correct a mistake while entering the login identification and password, (OSI interface). After successful login, the transmitter can use the Backspace key (also generated by simultaneously entering the Control "Ctrl" and "h" keys), (EFSI interface). All responses may be in upper or lower case EXCEPT the login identification and password, which are case-sensitive and must be entered with the exact case as it appears in the letter with your password and in the Transmitters Profile DataBase (TPDB).

All responses are echoed back except the password. On default prompts, the cursor will be to the right of the colon and blank (": ").

3. Transmitter Profile DataBase (TPDB)

The Transmitter Profile DataBase (TPDB) keeps track of the sequence number for the ETIN to date. The sequence number is in the Acknowledgement Reference File Name on the FEPS. The Acknowledgement Reference File Name is composed of MMDDnnnn. The 4-digit sequence number represents the number of the transmissions to date for that ETIN. The Acknowledgement Reference File Name as well as ETIN, Julian Day and 2-digit sequence number for the Julian Day, and FEPS-assigned Global Transaction Key (GTX Key) are linked to your Acknowledgement files and can be searched by the Help Desk Staff to research the status of a transmission.

4. Asynchronous Communications Transmitter Interface

After dialing the assigned telephone number to the FEPS, the transmitter must first enter the carriage return <cr> character, which typically can be generated by simultaneously entering the Control ("Ctrl") and "m" keys. This alerts the Operating System to transmit an ASCII login prompt.

NOTE: Turn off call waiting (*70) before logging onto the FEPS to avoid aborted sessions. (Check with your phone company to verify use of *70 to disable call waiting).

5. Examples

In the examples below, **boldface** text indicates information sent by the transmitter. The system will echo transmitter input and send a carriage return "<cr>", followed by line feed "<lf>" after receipt of a "<cr>" from the transmitter.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

6. Suspended Transmitter

A suspended transmitter will be allowed to log into EMS to continue to receive Acknowledgements, but will not be allowed to transmit. See Section 1-Data Communication .01.9.c. -|

7. Virus Detection Procedures for e-filed Transmissions for Trading Partners

- a. Beginning with participants testing in 2003, the Front-End Processing System (FEPS) will scan every transmission.
- b. If a virus is detected, FEPS will quarantine the file and immediately put a transmission Suspend Indicator on the Trading Partner (TP)'s profile.
- c. While online, the TP (transmitter) will see "SUSPENDED", but will be permitted to pick up Acknowledgement Files.
- d. The FEPS will create a Communications Error Message in a Communications Error Acknowledgement File, which will be in XML format, with the message VIRUS DETECTED and the name of the virus.
- e. The next time the TP logs in, the TP will receive this ACK file, but will not be able to transmit. The TP can continue to pick up all ACK Files.
- f. TP must remove infected data and call the appropriate e-Help Desk (e-HD) at 1-866-225-0654 (toll free) when ready to re-transmit.
- g. The e-HD will remove the Suspend Indicator so that the TP can re-transmit the file and begin transmitting new files.
- h. If another virus is detected, everything above will happen again.

8. Logon Validation Specifications

a. Transmission Inactivity

Any period of inactivity for 60 seconds will cause the line to be disconnected. It is assumed that the line is bad or that there are problems in transmission, so the line is disconnected to prevent the transmitter from being charged by the long-distance carrier for an inactive open line.

b. Changing File Transfer Protocol Indicator (FTP)

The File Transfer Protocol indicated by the Trading Partner is shown by menu item number 3 in brackets. If the Trading Partner has not specified a protocol, Z-modem is assigned as a default protocol. A Trading Partner can choose menu Item 3 to change protocol.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

c. Changing File Compression

The FEPS assigns by default no compression on the file transfer. If the Trading Partner wants to use UNIX compression or GZIP compression, this can be selected from menu Item 4. See Trading Partner Interface (TPI) Session examples below.

9. IMF Trading Partner (1040 and ETD) Session Example

The following discussion describes how a Trading Partner (TP) who files Forms 1040 and ETDs will interact with the FEPS. **The figures are formatted for a word processing document and do not necessarily display the exact spacing that is used by the FEPS.**

Note: The password is 8 alphanumeric characters.

Figure 1 illustrates the TP login.

a. FEPS Banner

```
*****WARNING*****
      Unauthorized access is prohibited by Public Law 99-474
      "The Computer Fraud and Abuse Act of 1986"

This is a United States Government system.  It is intended for
The communication, transmission, processing, and storage of
      official and other authorized information only.

      USE OF THIS SYSTEM CONSTITUTES CONSENT TO
      MONITORING AT ALL TIMES AND IS NOT SUBJECT
      TO ANY EXPECTATION OF PRIVACY.

AUTHORIZED USE ONLY!  ACCESS TO THIS US GOVERNMENT SYSTEM CONSTITUTES
CONSENT TO MONITORING FOR LAW ENFORCEMENT AND OTHER PURPOSES.
login: 00000
Password: password
Last login: Sun Aug 13 10:58:58 from computername
```

Figure 1. Trading Partner Login.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the TP successfully logs in to the Operating System, the "Official Use" banner appears, as shown in Figure 2.

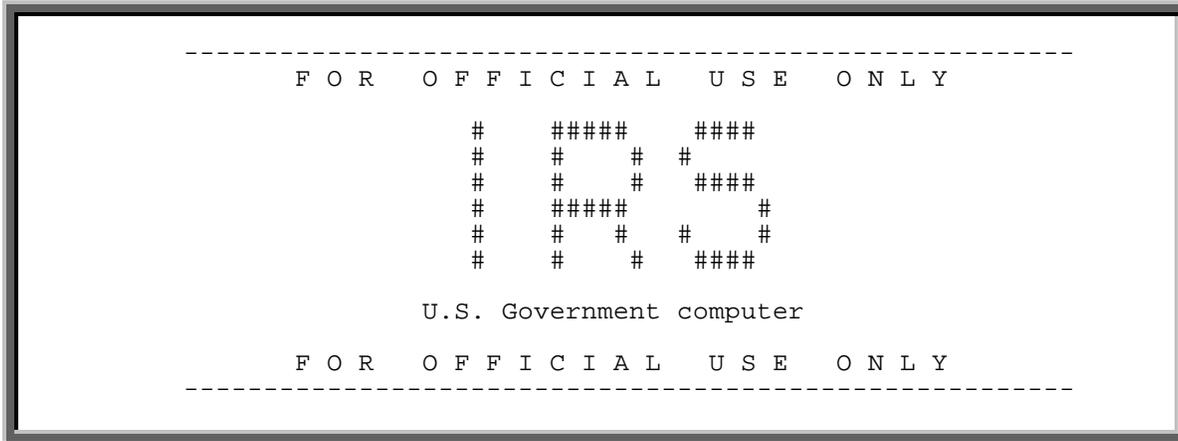


Figure 2. "Official Use" Banner.

b. EFS Down Message

If the **FEPS** application is not available the message shown in Figure 3 will be displayed and the TP will be disconnected.

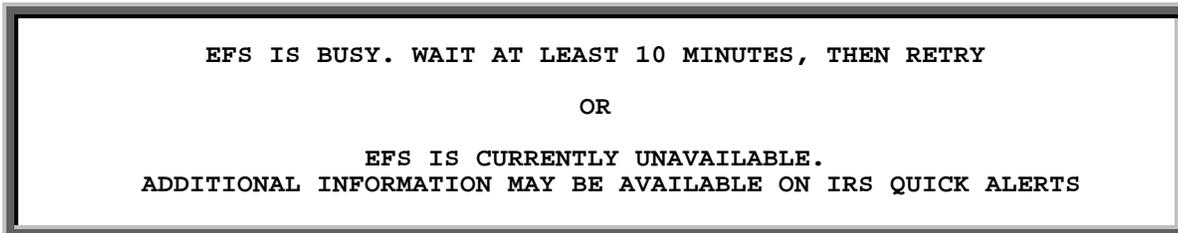


Figure 3. EFS Down Message.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

c. Suspended Transmitter Message

A suspended transmitter is allowed to log on to the FEPS to continue to receive Acknowledgements but not allowed to transmit. Suspension occurs for the following reasons:

- Submission of a file with a virus (see sec. 01.7)
- Suspension by tax examiner for procedural reasons

If the FEPS application is available but the TP has been suspended, the message in Figure 4 will be displayed and the TP will be disconnected **after retrieving Acknowledgements**.



Figure 4. Suspended TP Message.

d. Active Transmitter

If the Trading Partner is active, the menu shown in Figure 6 will be displayed. The TP's current file transfer protocol will be displayed in brackets next to the "Change File Transfer Protocol" menu item. The TP's current compression method will be displayed in brackets next to the "Change Compression Method" menu item. The possible file transfer protocol and compression method values are identified in Section 1.01.1. The "File Transfer Protocols" and "File Compression Methods" menus are shown and discussed in Figures 7 through 14.

e. Unsuccessful Logon

After each unsuccessful login the system displays:



Figure 5. Incorrect Login

After each unsuccessful login attempt, the system displays "Login incorrect." After three consecutive unsuccessful login attempts, the TP is disconnected. After six consecutive unsuccessful login attempts (in two or more consecutive sessions) the TP's account is disabled. Once the account has been disabled, any attempt to login to the account causes the system to display the message "This account is currently disabled" and the login attempt fails. If this happens, the TP should contact the Home Submission Processing Center (SPC) EMS Help Desk.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

-|

f. Successful Logon

NOTE: A TP's initial compression method will be "NONE". To override the default, the TP must select a compression method (which is discussed later in this section). The FEPS does not automatically sense compressed files. Acknowledgement files will then be compressed and sent to the TP using the TP's selected compression method. The TP is also expected to submit file(s) compressed in the same manner.

At any prompt, if a TP does not respond in 60 seconds, the following actions will be taken:

- display "DISCONNECTING FROM EFS."
- disconnect the TP.

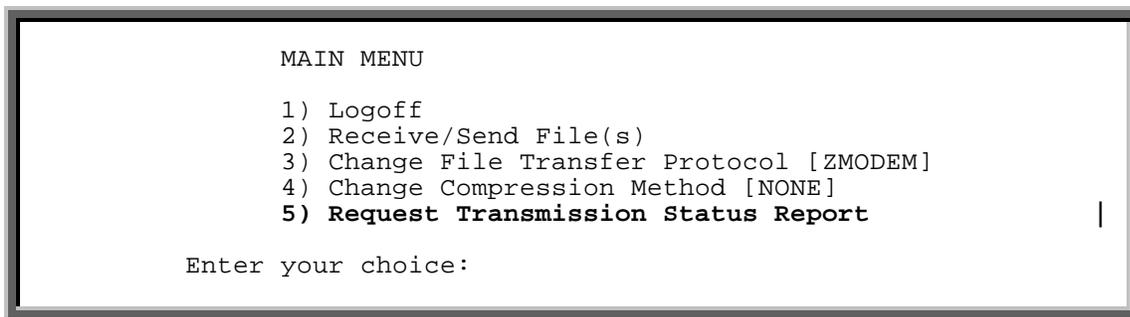


Figure 6. Initial Main Menu Display

From the Main Menu, the TP can end the session by choosing "Logoff", receive/transmit a file by choosing "Receive/Send File(s)", change the file transfer protocol by choosing "Change File Transfer Protocol", or change the compression method by choosing "Change Compression Method".

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

g. Changing File Transfer Protocol

When the TP chooses "Change File Transfer Protocol", the menu shown in **Figure 7** will be displayed. Brackets will frame the TP's current file transfer protocol. Before a TP can use the FTP protocol, the TP must provide certain configuration information to the IRS. If this information does not exist in the Trading Partner DataBase (TPDB), then "FTP" will not be displayed to the TP as one of the available protocols.

See Section 1.01 introductory information for the IRS person to contact regarding use of the FTP protocol.

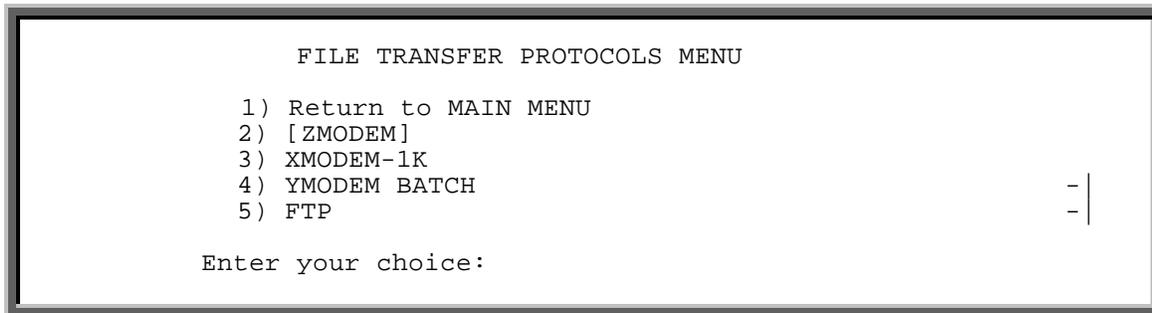


Figure 7. Initial File Transfer Protocol Menu Display

The TP can change the protocol or return to the Main Menu. If the TP selects a protocol, the Main Menu will be redisplayed with the selected protocol in brackets as shown in **Figure 10**. This protocol setting will be saved in the TPDB and will be used for all future incoming/outgoing file transfers unless the TP changes the protocol again.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

Any character other than one of the menu number choices is considered invalid (as shown in **Figure 8**).

```
FILE TRANSFER PROTOCOLS MENU

1) Return to MAIN MENU
2) [ZMODEM]
3) XMODEM-1K
4) YMODEM BATCH
5) FTP
Enter your choice: 0 (or any other invalid character)
```

Figure 8. Invalid File Transfer Protocol Menu Selection.

If the TP enters an invalid character, an invalid menu selection message along with the File Transfer Protocols Menu will be displayed as shown in **Figure 9**. If the TP fails to make a valid selection in three attempts, the TP will be disconnected.

```
Invalid menu selection. Try again.

FILE TRANSFER PROTOCOLS MENU

1) Return to MAIN MENU
2) [ZMODEM]
3) XMODEM-1K
4) YMODEM BATCH
5) FTP
Enter your choice: 9
```

Figure 9. Invalid File Transfer Protocol Menu Selection Error Message.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

After the TP chooses a valid option from the File Transfer Protocols Menu or chooses "Return to MAIN MENU", the Main Menu is redisplayed **with the newly chosen protocol in brackets** (See Figure 10).

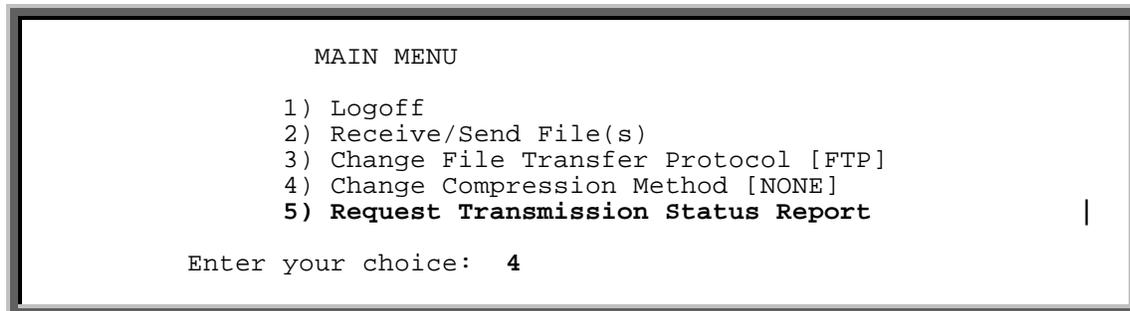


Figure 10. Redisplay of Main Menu after Protocol Change.

The TP can now end the session by choosing "Logoff", receive/transmit a file by choosing "Receive/Send File(s)", change the file transfer protocol by choosing "Change File Transfer Protocol", change the compression method by choosing "Change Compression Method" **or request a transmission status report by choosing "Request Transmission Status Report"**.

h. Change Compression Method

The following discussion assumes the TP chooses "Change Compression Method." The File Compression Methods Menu will be displayed as shown in **Figure 11**. Brackets will frame the current compression method. The two supported compression methods are **GZIP** (a freeware program available at www.gzip.org) and **COMPRESS** (a Unix compression utility).

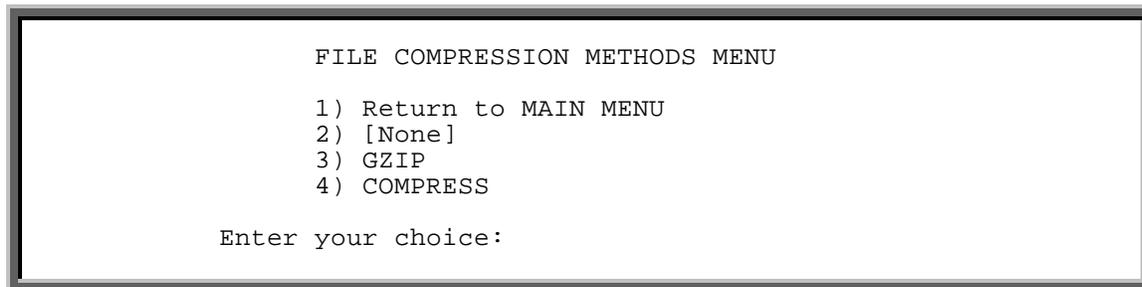


Figure 11. Initial File Compression Methods Menu Display.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the TP chooses a compression method, the Main Menu will be re-displayed with the selected method framed by brackets as shown in **Figure 14**. This compression method setting will be saved in the **TPDB** and will be used for all future incoming/outgoing file transfers unless the TP changes the compression method again. The TP's initial setting will be "None". Before using compression, the TP must select a method from File Compression Methods Menu.

```
FILE COMPRESSION METHODS MENU

1) Return to MAIN MENU
2) [None]
3) GZIP
4) COMPRESS

Enter your choice: 5
```

Figure 12. Invalid File Compression Menu Selection.

If the TP enters a character other than one of the menu number choices (as shown in **Figure 12**), an invalid menu selection message along with the File Compression Methods Menu will be displayed as shown in **Figure 13**. **If the TP fails to make a valid selection in three attempts, the TP will be disconnected.**

```
Invalid menu selection. Try again.

FILE COMPRESSION METHODS MENU

1) Return to MAIN MENU
2) [None]
3) GZIP
4) COMPRESS

Enter your choice: 3
```

Figure 13. Invalid File Compression Methods Menu Selection Response.

If the TP chooses to return to the Main Menu, the Main Menu will be displayed again as shown in **Figure 14**. The TP can now choose to end the session, transmit another file, or change protocol and/or compression settings.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

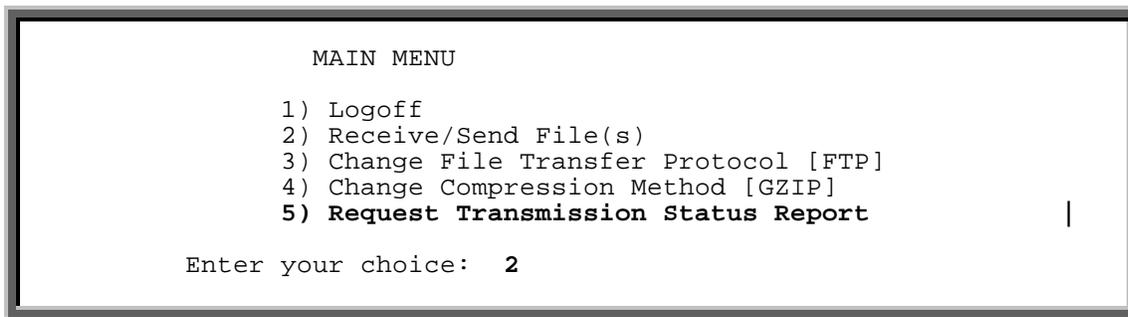


Figure 14. Main Menu Display After Change Compression Method Menu.

i. Receive/Send Files(s)

When the TP chooses the "Receive/Send File(s)" menu item, the FEPS TP **interface software will check to see if there are Acknowledgement files** to be sent to the TP. If there are no Acknowledgement files, the message in **Figure 15** will be displayed followed by the "send" prompt shown in **Figure 21**. This will allow TPs to submit files even if there are no Acknowledgement files awaiting TP receipt.

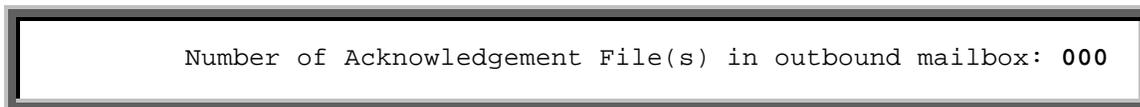


Figure 15. Zero Acknowledgement File Display.

If there are Acknowledgement files, the messages shown in **Figure 16** are **displayed. The message shows the number of Acknowledgement files** in the outbound mailbox waiting to be sent to the TP. The count of Files in the outbound mailbox is recalculated every time the TP selects "Receive/Send File(s)".

(1) Receive Acknowledgement Files

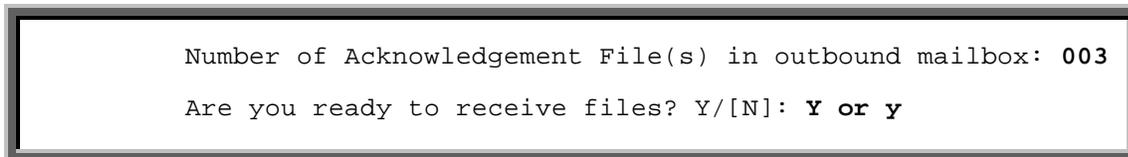


Figure 16. One or More Acknowledgement Files Display.

If the TP enters anything other than "Y" or "y", the Main Menu (**Figure 28**) will be redisplayed. If the TP fails to respond affirmatively three consecutive times, FEPS will be disconnected rather than returned to the Main Menu.

The TP cannot send files until after receipt of Acknowledgement files.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the TP responds to the prompt affirmatively, a message will be displayed notifying the TP that the file transfer is about to begin. The message depends on the protocol being used. For Zmodem, Xmodem or Ymodem, the message in **Figure 17** will be displayed. For FTP, the message shown in **Figure 18** will be displayed.

EFS ready for modem download.

Figure 17. Modem Download Notice for Zmodem, Xmodem, and Ymodem Protocols.

Putting File(s) by FTP.

Figure 18. "Putting Files" Notice for FTP Protocol.

All Acknowledgement files are sent as separate files. If the TP is also using compression, each file is separately compressed. (See Figure 34 for a description of Acknowledgement file names).

If the TP interface software detects that the transmission of Acknowledgement Files did not complete successfully, the message in **Figure 19** will be displayed followed by the Main Menu (**Figure 27**). If this happens three times in a row, the TP will be disconnected.

Error transmitting Acknowledgement File(s).

Figure 19. Acknowledgement File Transmission Error Message.

If the TP interface software does not detect an error, the message shown in **Figure 20** will be displayed.

Acknowledgement File(s) transmission complete.

Figure 20. Acknowledgement File Transmission Complete Message.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

(2) Send File(s)

Next the **FEPS** will ask if the TP wants to send a file as shown in **Figure 21**.

```
Do you want to send a file? Y/[N]: Y or y
```

Figure 21. Send File Prompt.

If the TP enters **anything other than "Y" or "y"**, the Main Menu (**Figure 27**) will be redisplayed. If there are no Acknowledgement files for the TP to receive and the TP fails to respond affirmatively three times in a row, the TP will be disconnected.

Otherwise, the next prompt depends on the file transfer protocol being used. If the TP is using **Zmodem**, **Ymodem** or any mode of **Xmodem**, the **FEPS** will prompt the TP to start the file transfer as shown in **Figure 22**.

```
Enter an upload command to your modem program now.
```

Figure 22. Modem Upload Prompt for Zmodem, Xmodem, Ymodem Protocols.

If the TP is using the **FTP** protocol, the **FEPS** will prompt the TP to supply a file name as shown in **Figure 23**. After supplying the file name the TP will be notified that the **FTP** transfer is beginning. This notice is also shown in **Figure 23**.

```
Enter the LOCAL name of the file you  
are sending from your system: myfile  
  
Getting file by FTP.
```

Figure 23. FTP File Name Prompt.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

Once the TP has been notified that the file transfer is beginning (Figure 22), the TP has 60 seconds to begin the file transfer. If the FEPS does not receive at least part of the TP's file within 60 seconds, the TP will be disconnected.

If the FEPS does not detect an error, the transmission confirmation message shown in Figure 25 will be displayed followed by the Main Menu (Figure 27). If the TP hangs up without receiving the confirmation message, the file may be discarded and a Communications Error Acknowledgement File may be generated.

TP has Applied for Both Reporting Agent and Transmitter

If a TP can submit files as both as a transmitter and a reporting agent, the query in Figure 24 is displayed.

```
Are you submitting this file as a reporting agent? Y/[N]: N or n |
```

Figure 24 Reporting Agent Query

All 1040 transmitters must enter N or n.

The transmission confirmation message contains the **Global Transaction (GTX) Key and the Acknowledgement Reference File Name**. The GTX Key is the unique identifier assigned by the FEPS to the file sent by the TP, and is used to track the processing of the file and its subsequent Acknowledgement. The Acknowledgement Reference File Name is used when constructing the name of the Acknowledgement file delivered to the TP. The Acknowledgement file can be positive or negative. (See Section 1.01.11 for a description of the GTX Key and its relationship to the Acknowledgement Reference File Name).

```
Transmission file has been received with the following GTX Key:  
  
T20011020123423.1700          10200001
```

Figure 25. Transmission Confirmation Message Display.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the FEPS detects that the transmission did not complete successfully, the message in **Figure 26** will be displayed followed by the Main Menu (**Figure 27**). If this happens three consecutive times, the TP will be disconnected.

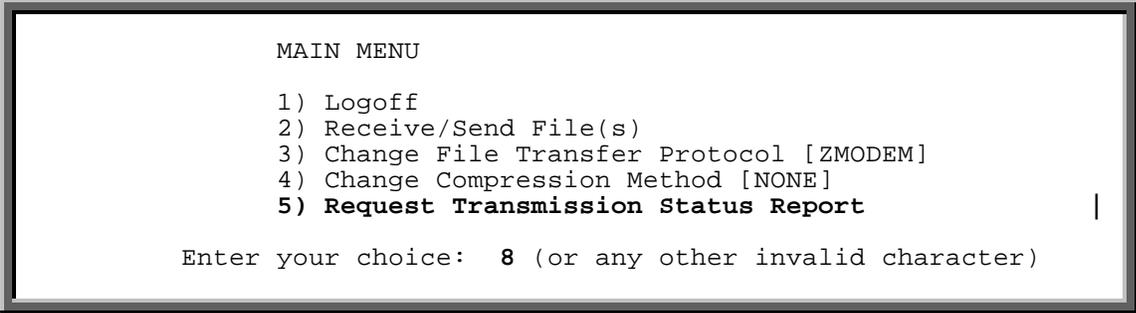


```
Error receiving file. You must send it again.
```

Figure 26. Transmission Receipt Error Message.

The Main Menu is redisplayed as shown in **Figure 27**. The TP can now end the session by choosing "Logoff", receive/transmit a file by choosing "**Receive/Send File(s)**", change the file transfer protocol by choosing "**Change File Transfer Protocol**", or change the compression method by choosing "**Change Compression Method**".

Another batch of returns or ETDs can be transmitted.



```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report

Enter your choice: 8 (or any other invalid character)
```

Figure 27. Redisplay of Main Menu.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the TP enters a character that is not one of the listed number choices, an invalid menu selection message along with the Main Menu will be displayed as shown in Figure 28. If the TP fails to make a valid selection in three attempts, the TP will be disconnected.

```
Invalid menu selection. Try again.

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [GZIP]
5) Request Transmission Status Report

Enter your choice: 1
```

Figure 28. Invalid Main Menu Selection.

j. Request Transmission Status Report

A Transmission Status Report may be requested from the Main Menu shown in Figure 29. See section .07 for examples of Transmission Status Reports. A transmission status report will show the status of all transmissions submitted by the TP since 12:00 a.m. five days ago. If the TP is a state taxing authority and transmit state Acknowledgement files, the report shows the status of all Acknowledgements that have been received and redirected to a TP since 12:00 a.m. five days ago. Only one report may be requested per TP session. The report is returned to the TP in a file.

```
MAIN MENU

1) logoff
2) Receive/Send Files(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [GZIP]
5) Request Transmission Status Report
```

Figure 29. Main Menu Display

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

When the TP chooses the "Request Transmission Status Report" menu item, a message notifying the TP that the report transfer is about to begin is displayed. The message depends on the protocol being used. For Zmodem, Xmodem, or Ymodem, the message in Figure 30 is displayed. For FTP, the message shown in Figure 31 is displayed. The file transfer will begin after the appropriate notice.

EFS ready for Report download.

Figure 30. Modem Download Notice

Putting Report by FTP.

Figure 31. FTP "Putting Report File" Notice

If the TP is also using compression, the report is compressed. (See Appendix D for a description of Transmission Status Report file names.)

k. Logoff

If the TP chooses to logoff, the FEPS will perform any necessary clean up activities, record statistical information in the FEPS database, and then display the message shown in Figure 32. **The TP should not hang up before receiving the disconnect message.** If the TP does hang up prematurely, the FEPS may not complete its cleanup activities. This could result in the TP receiving Acknowledgement files again in the next login session or in having a submission file discarded.

DISCONNECTING FROM EFS.

Figure 32. End of TP Session Message

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

1. Example of Logon, Receive, Send, Logoff

Figure 33 illustrates a complete TP session including login, receipt of Acknowledgement files, transmission of a tax return file, and session termination.

```
*****WARNING*****
      Unauthorized access is prohibited by Public Law 99-474
      "The Computer Fraud and Abuse Act of 1986"

This is a United States Government system.  It is intended for
The communication, transmission, processing, and storage of
official and other authorized information only.

      USE OF THIS SYSTEM CONSTITUTES CONSENT TO
      MONITORING AT ALL TIMES AND IS NOT SUBJECT
      TO ANY EXPECTATION OF PRIVACY.

AUTHORIZED USE ONLY!  ACCESS TO THIS US GOVERNMENT SYSTEM CONSTITUTES
CONSENT TO MONITORING FOR LAW ENFORCEMENT AND OTHER PURPOSES.

login: 00000
Password: password
Last login: Sun Aug 13 10:58:58 from computername
-----
      F O R   O F F I C I A L   U S E   O N L Y

              #   #####   #####
              #   #       #   #
              #   #       #   #####
              #   #####   #
              #   #       #   #   #
              #   #       #   #####

              U.S. Government computer

      F O R   O F F I C I A L   U S E   O N L Y
-----

      MAIN MENU

      1) Logoff
      2) Receive/Send File(s)
      3) Change File Transfer Protocol [ZMODEM]
      4) Change Compression Method [NONE]
      5) Request Transmission Status Report

Enter your choice:  2
```

Figure 33. IMF TP Session to Pick Up Acknowledgements and Transmit a Tax Return File.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

```
Number of Acknowledgement File(s) in outbound mailbox: 003
Are you ready to receive files? Y/[N]: Y
EFS ready for modem download.
Acknowledgement File(s) transmission complete.
Do you want to send a file? Y/[N]: Y
Enter an upload command to your modem program now.
Transmission file has been received with the following
GTX Key:
T20011020123423.1700                10200001
MAIN MENU
1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
Enter your choice: 1
DISCONNECTING FROM EFS.
```

Figure 33 (cont). IMF TP Session to Pick Up Acknowledgements and Transmit a Tax Return File.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

10. Global Transaction (GTX) Key Format

a. Global Transaction (GTX) Key example: SYYYYMMDDhhmmss.xxxx.

S = Processing Site Identifier,
 T = **Memphis**
 U = **Martinsburg**

YYYY = Year, Year, Year, Year
 MM = Month, Month
 DD = Day, Day
 hh = hour, hour
 mm = minute, minute
 ss = second, second
 xxxx = milliseconds

b. The Global Transaction (GTX) key is the file name on the UNIX FEPS machines and can also be used by the Help Desk Staff to research the status of a transmission. However, the **Acknowledgement Reference File Name is MMDDnnnn followed by an extension as shown below.**

11. Acknowledgement File Name Formats

The format of the Acknowledgement Reference Name is MMDDnnnn where MM month and DD day match the GTX Key. The nnnn number is a 4-digit sequence number generated by the **FEPS**. The Reference Name is used to generate the Acknowledgement File Name.

The **FEPS** Acknowledgement files will be named as described in **Figure 34.**

1040/ETD - Proprietary (TRANA/TRANB/RECAP)			
EMS Error Acknowledgement	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
Unisys Acknowledgement	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
State Ack Transmission			
EMS Error Acknowledgement	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
EMS Acceptance Acknowledgement	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
State Ack Redirected to TP ETIN	MMDDnnnn.SAK	MMDDnnnn.GZ	MMDDnnnn.Z

Figure 34. ACK File Names for Ymodem Batch and Zmodem protocols.

Note 1: MM = month
 DD = day
 Nnnn = 4 digit sequence number

MMDD is taken from the GTX Key

nnnn is a 4-digit sequence number generated by the FEPS at the time the TP submitted the file.

Note 2: GZIP will preserve the uncompressed ACK file name (e.g., MMDDnnnn.ACK) in its archive.

SECTION 1 - DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS) continued

Note 3: COMPRESS does not preserve the uncompressed ACK file name.

If a transmitter submits a file that is given the GTX Key "T20011020154710.0800", the first four digits of the Acknowledgement Reference File Name would be "1020". The next four digits would be a sequence number generated by the FEPS, e.g., "0001". The Acknowledgement Reference File Name, derived from the date and the Trading Partner DataBase, would then be "10200001". A FEPS Communications Error Acknowledgement File would be named "10200001.NAK". A UNISYS Acknowledgement File would be named "10200001.ACK".

If the Acknowledgement File were compressed with GZIP, it would be named "10200001.GZ".

If the Acknowledgement File is compressed with Unix COMPRESS, it would be named "10200001.Z".

Note 4: Two Acknowledgements are sent for files submitted in X12 format.

If a TP submits a file that is given the GTX Key S20041020154710.0800," the first four digits of the reference name would be "1020." The next four digits would be a sequence number generated by the EMS, e.g., "0001." The reference name would then be "10200001." An EMS error Acknowledgement file would be named "10200001.NAK." An Acknowledgement from the Unisys system would be named "10200001.ACK." If the Acknowledgement file is compressed with gzip it will be named "10200001.GZ." If the Acknowledgement file is compressed with Unix compress it will be named "10200001.Z."

02. Receiving the Acknowledgement File

1. The Acknowledgement File identifies which returns have been accepted, rejected, or identified as duplicates.
2. Each file of electronic returns transmitted to the Service will normally be acknowledged within two workdays of receipt.
3. If the Acknowledgement File is not received within two workdays, or if Acknowledgements are received for returns that were not transmitted on the designated transmission, immediately contact the Electronic Filing Unit e-Help Desk at the appropriate submission processing center for assistance.
4. The transmitter should match the Acknowledgement File back to the original file transmitted by using the IRS-assigned file name, either the 20 character GTX key or the Acknowledgement Reference File Name. **The Acknowledgement Reference File Name is a combination of "MMDD" and a 4-digit sequence number plus ACK or NAK file extension.**

Note: "MM" represents month and "DD" represents day of the transmission. The 4-digit sequence number is stored in and assigned by the FEPS. Transmitters Profile DataBase is incremented each time a transmission file is received by the FEPS.

Any electronically transmitted return or Electronic Tax Document (ETD) that is not accepted by the Service has NOT been accepted for processing, and must be resubmitted and acknowledged as accepted before it is considered filed.

SECTION 1 - DATA COMMUNICATION

.03 Transmitting Returns

1. All transmission-related records are validated separately prior to validation of forms and schedules. **If there are errors with the transmission, the FEPS will reject the file and return a Communication Error Ack. Any file in the TP outbound mailbox must be picked up by the TP before additional transmissions can be sent.**
2. Immediately after receiving the ACK File(s), if there are any, the transmitter may transmit a file with the required records in the following sequence:
 - a. Transmitter records: TRANA and TRANB. These records identify the transmitter.
 - b. Tax Return or Electronic Tax Documents (ETDs) records: See Part II Record Layouts for exact identifications for the return (RET), schedules (SCH), forms (FRM), statements (STM), state records (ST), and summary record (SUM).

See Part III Record Layouts for ETDs.

- c. RECAP record: The RECAP summarizes the transmission and is similar to the "trailer" of a file.

After completing a transmission, the TP may select Receive/Send from the main menu to send another transmission.

NOTE: TRANSMISSIONS ARE NOT VALIDATED DURING RECEIPT OF THE FILE. ONLY AFTER THE MESSAGE, "Transmission has been received with the following GTX Key:...", WILL THE ENTIRE TRANSMISSION BE VALIDATED. WHEN THE FIRST TRANSMISSION ERROR IS ENCOUNTERED, THE FEPS WILL DISCONTINUE VALIDATION AND GENERATE THE APPROPRIATE ERROR MESSAGE IN A COMMUNICATION ERROR ACKNOWLEDGEMENT FILE. IT IS RECOMMENDED THAT THE TRANSMITTER RE-VALIDATE THE ENTIRE FILE BEFORE RE-TRANSMITTING CORRECTIONS TO ALLEVIATE SUBSEQUENT COMMUNICATION ERRORS, WHICH WILL GENERATE ADDITIONAL COMMUNICATION ERROR ACKNOWLEDGEMENT FILE(S).

3. See Section 1.04 Communication Error Message for a list of all Data Communication Validation and Error Messages.

SECTION 1 - DATA COMMUNICATION

.04 Communication Error Messages

Below are the Communications Error Messages that will be transmitted from the Electronic Management System (Front-End Processing Subsystem (FEPS) in a Communications Error Acknowledgement File, upon detection of a transmission validation error.

1. "A VIRUS <Virus Name> WAS DETECTED IN THIS FILE" -- The FEPS has detected a virus in a transmission file and will quarantine and not process the file. The TP will be temporarily suspended. The TP must clean up the file and call their appropriate e-Help desk for permission to transmit. Please note that this error Acknowledgement is in XML format.

Below is the format for the error Acknowledgement that is returned to the TP when a virus is detected in the transmission. All TP's receive the XML format Acknowledgement, even if the transmission was sent using a different IRS approved format. Note that the second line of the file, the Content-Description contains a plain English description of the problem and an understanding of XML is not required to interpret the message. The shaded areas contain the GTX key, a timestamp, and the virus name. These values vary for each returned Acknowledgement. The remainder of the message is constant.

MIME-Version: 1.0

Content-Description: Notification that transmission file T200303211345.0100 was rejected because it contained a virus

Content-Type: text/xml; charset=UTF-8

```
<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
  <AcknowledgementTimestamp>2003-12-13T12:05:22-05:00
</AcknowledgementTimestamp>
  <TransmissionStatus>R</TransmissionStatus>
  <Errors errorCount="1">
    <Error errorId="1">
      <ErrorCategory>Unsupported</ErrorCategory>
      <ErrorMessage><!CDATA[A VIRUS (virus name) WAS DETECTED IN
THIS FILE]]></ErrorMessage>
      <RuleNumber>T0000-009</RuleNumber>
      <Severity>Reject and Stop</Severity>
    </Error>
  </Errors>
  <GTXKey>T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

2. "ACK COUNT IN TRANSMISSION RECAP RECORD DOES NOT MATCH THE COUNT OF ACKS RECEIVED" -- The FEPS will reject the entire transmission for State acks, if the number of acknowledgements 'inner envelopes' does not match the count in Field 0030 of the 'outer envelope' RECAP record. *Applicable to State Acknowledgement Transmissions Only.*
3. "ADDITIONAL TAX DATA AFTER RECAP" -- The FEPS will reject the entire transmission when data exists after the RECAP record.
4. "EFS IS BUSY. WAIT AT LEAST 10 MINUTES, THEN RETRY" -- The FEPS will reject the entire transmission if the FEPS is unresponsive.

SECTION 1 - DATA COMMUNICATION

.04 Communication Error Messages continued

5. "EFS IS CURRENTLY UNAVAILABLE. ADDITIONAL INFORMATION MAY BE AVAILABLE ON IRS QUICK ALERTS" -- The FEPS will reject the entire transmission if the FEPS is down because of scheduled downtime or for other planned reasons.
6. "ETIN IN INNER ENVELOPE AT RECORD nnnnnn NOT VALID" -- The FEPS will reject the entire transmission if the ETIN in positions 84-88 of the TRANA record does not match a valid ETIN in the TP profile database. *Applicable to State Acknowledgement Transmissions Only.*
7. "FIRST RECORD WITHIN INNER ENVELOPE MUST BE ACK KEY AT RECORD nnnnnn" -- The FEPS will reject the entire transmission if there is no ACK key record as the first record within an inner envelope. *Applicable to State Acknowledgement Transmissions Only.*
8. "INVALID FORM FORMAT BEGINNING AT RECORD n" -- For ETD transmissions, the FEPS will reject the entire transmission when a form does not begin with a FRM record (valid Record ID, Form Number and Page Number fields) or does not end with a summary record. In addition, the form record must contain a numeric TIN that matches the TIN in the summary record.
9. "INVALID FORM TYPE FOR THIS EMS PROCESSING SITE" -- The FEPS will reject the entire transmission if the letter code for the Site Designator in column 75 of the TRANA record is anything other than the specified form type for that processing site.
10. "INVALID FORM TYPE IN INNER ENVELOPE FOR THIS EMS PROCESSING SITE AT RECORD nnnnnn" -- The FEPS will reject the entire transmission when the FEPS is not processing for the ELF site that is in the Site Designator in the Inner TRANA record. *Applicable to State Acknowledgement Transmissions Only.*
11. "INVALID INNER ENVELOPE FORMAT AT RECORD nnnnnn" -- The FEPS will reject the entire transmission if any of the following conditions are not met for the contents of the inner envelopes:
 - a) each record begins with a 4 digit byte count = 0120
 - b) the byte count is followed by the 4 asterisk record sentinel
 - c) the record type is ACK or ACKR
 - d) the last character is a #, based on the byte count in the first four digits. *Applicable to State Acknowledgement Transmissions Only.*
12. "INVALID INNER ENVELOPE PRODUCTION-TEST CODE. P=PRODUCTION, T=TEST AT RECORD nnnnnn" -- The FEPS will reject the entire transmission if the production test code field in the TRANA record does not equal P or T. *Applicable to State Acknowledgement Transmissions Only.*
13. "INVALID INNER ENVELOPE TRANA (TRANB or RECAP): WRONG LENGTH OR EMBEDDED # AT RECORD nnnnnn" -- If any of the following conditions exist in an inner envelope:
 - a) TRANA record is not equal to 120 bytes in length or contains an embedded pound sign.
 - b) TRANB record is not equal to 120 bytes in length or contains an embedded pound sign.
 - c) RECAP record is not equal to 120 bytes in length or contains an embedded pound sign. The FEPS shall generate an error ACK File. *Applicable to State Acknowledgement Transmissions Only.*

SECTION 1 - DATA COMMUNICATION

.04 Communication Error Messages continued

14. "INVALID JULIAN DAY IN THE TRANA RECORD" -- The FEPS will reject the entire transmission when the Julian day in columns 91-93 of the TRANA record is more than two days prior to the actual receipt Julian day or more than one day after the actual receipt Julian day. *Not Applicable to State Transmissions.*
15. "INVALID PROCESSING SITE DESIGNATOR. C=ANDOVER, D=MEMPHIS, E=AUSTIN" F=KANSAS CITY, G=PHILADELPHIA" -- The FEPS will reject the entire transmission when the letter code for Site Designator in column 75 of the TRANA record is not equal to one of the alphabetic codes, OR when the actual processing site or alternate site code does not agree with the Site Designator in the TRANA record. [Note: Memphis invalid effective July 01, 2005]
16. "INVALID PRODUCTION-TEST CODE - P = PRODUCTION, T = TEST" -- The FEPS will reject the entire transmission when Test/Production indicator in column 117 of the TRANA record does not equal 'T' or 'P'.
17. "INVALID RECAP: WRONG LENGTH OR EMBEDDED #" -- The FEPS will reject the entire transmission when the byte count of the last record is **not equal to** 120 and the terminus character (#) agrees with the byte count.
18. "INVALID RECORD FORMAT IN RECORD NUMBER XXX" -- The FEPS will reject the entire transmission when the number of bytes in a record that the Trading Partner indicates does not equal the number counted by the FEPS, **starting with the TRANA record.** The byte count begins with the 4-digit byte count followed by the 4 asterisks (****) in the record sentinel, the data, followed by the record terminus.
19. "INVALID T/P MODE FOR PROCESSING SITE DESIGNATOR"-- The FEPS will reject the entire transmission if a transmission is received and the Test/Production (T/P) indicator within the transmission does not match the processing modes allowed for the site, the transmission will be rejected.
20. "INVALID TAX RETURN FORMAT BEGINNING AT RECORD n" -- The FEPS will reject the entire transmission Error Ack message after the first occurrence of this validation error. For return transmissions, the FEPS will validate that every return begins with a tax return record (valid Record ID, Return type and Page number fields) and ends with a summary record. In addition, the tax return record must contain a numeric TIN that matches the TIN in the summary record. If an error is encountered, no further validation will take place after this first error is encountered.
21. "INVALID TOTAL ACK KEY COUNT IN ACK FOR ETIN NNNNN" -- The FEPS will reject the entire transmission if the number of Total Ack Key records in an "inner envelope", does not match the number in Field 0030 of an "inner envelope" RECAP record. *Applicable to State Acknowledgement Transmissions Only.*
22. "INVALID TOTAL ACKR COUNT IN INNER ENVELOPE RECAP AT RECORD nnnnnn." - The FEPS will reject the entire transmission if the number of "ACKR" records in an "inner envelope", does not match the number in Field 0100 of an "inner envelope" RECAP record. *Applicable to State Acknowledgement Transmissions Only.*

SECTION 1 - DATA COMMUNICATION

.04 Communication Error Messages continued

23. "INVALID TOTAL FORM COUNT IN RECAP" -- The FEPS will reject the entire transmission and generate an Error ACK file with the message if the number of ETD forms counted does not match the Total Form Count in columns 29-34 of the RECAP record.
24. "INVALID TOTAL RETURN COUNT IN RECAP RECORD" -- The FEPS will reject the entire transmission and generate this Error ACK message when the number of tax returns counted does not match the Total Return Count in columns 29-34 of the RECAP record.
25. "INVALID TRANA: WRONG LENGTH OR EMBEDDED #" -- The FEPS will reject the entire transmission when the byte count of the first record is less than 120 and the end-of-record indicator (#) agrees with the byte count.
26. "INVALID TRANB: WRONG LENGTH OR EMBEDDED #" -- The FEPS will reject the entire transmission when the byte count of the second record is less than 120 and the terminus character (#) agrees with the byte count.
27. "INVALID TRANSMISSION TYPE CODE" -- The FEPS will reject the entire transmission when the Trading Partner's transmission type code specified in column 118 of the TRANA record is not valid. Valid codes must equal one of the following codes:
- | | | |
|-----|---------|----------------------------------|
| " " | (blank) | = regular 1040 Electronic Filing |
| "D" | | = ETD |
| "N" | | = ETD Online |
| "O" | | = Online Filing |
| "Z" | | = State Acknowledgement |
28. "LOGON ETIN AND ETIN IN THE TRANA RECORD WERE DIFFERENT" -- The FEPS will reject the entire transmission when the ETIN in columns 84-88 of the TRANA record does not match the login ETIN.
29. "MULTIPLE INNER ENVELOPE TRANA/TRANB RECORDS DETECTED AT RECORD nnnnnn" -- The FEPS will reject the entire transmission if more than one TRANA record or TRANB record exists in the same inner envelope. *Applicable to State Acknowledgement Transmissions Only.*
30. "MULTIPLE TRANA/TRANB RECORDS DETECTED" -- The FEPS will reject the entire transmission when multiple TRANA or TRANB or RECAP records are found within a file. *Not Applicable to State Acknowledgement Transmissions.*
31. "NO ACKNOWLEDGEMENTS WITHIN THE TRANSMISSION" -- The FEPS will reject the entire transmission if the number of inner envelope counted is zero (0), a communications error ack will be generated and returned to the State transmitter. *Applicable to State Acknowledgement Transmissions Only.*
32. "NO FORMS WITHIN THE TRANSMISSION" -- The FEPS will reject the entire transmission when there are no ETD forms within a transmission.

SECTION 1 - DATA COMMUNICATION

.04 Communication Error Messages continued

33. "NO INNER ENVELOPE TRANA RECORD RECEIVED AT RECORD nnnn" -- The FEPS will reject the entire transmission if the first record in the inner envelope is not a correctly formatted TRANA record as follows:
- a) byte count and end of record indicator(#) do not agree or
 - b) record sentinel **** is not present or
 - c) TRANA is not in columns 9-14 or
 - d) byte count is > 120 characters or is not numeric or
 - e) CR or LF imbedded within the record. *Applicable to State Acknowledgement Transmissions Only.*
34. "NO INNER ENVELOPE TRANB RECORD RECEIVED AT RECORD nnnn" -- If the second record in the inner envelope is not a correctly formatted TRANB record as follows:
- a) byte count and end of record indicator(#) do not agree or
 - b) record sentinel **** is not present or
 - c) TRANB is not in columns 9-14 or
 - d) byte count is > 120 characters or is not numeric or
 - e) CR or LF imbedded within the record. *Applicable to State Acknowledgement Transmissions Only.*
35. "NO RECAP RECORD RECEIVED; POSSIBLY DUE TO A LINE PROBLEM" -- The FEPS will reject the entire transmission when the last record byte count and the end-of-record indicator (#) do not agree, or record sentinel (****) is not present, or "RECAP" is not in columns 9-14, or byte count is > 120 characters or is not numeric, or <CR> or <LF> is embedded within the record.
36. "NO RETURNS WITHIN THE TRANSMISSION" -- The FEPS will reject the entire transmission when there are no returns within a transmission.
37. "NO TRANA RECORD RECEIVED" -- The FEPS will reject the transmission when the first record byte count and end-of-record indicator (#) do not agree, or record sentinel (****) is not present, or "TRANA" is not in columns 9-14, or byte count is >120 characters or is not numeric, or <CR> or <LF> is imbedded within the record.
38. "NO TRANB RECORD RECEIVED" -- The FEPS will reject the entire transmission when the second record byte count and end-of-record indicator (#)do not agree, or record sentinel (****) is not present, or "TRANB" is not in columns 9-14, or byte count is >120 characters or is not numeric, or <CR> or <LF> is imbedded within the record.
39. "NON-MATCHING ETIN IN INNER ENVELOPE RECAP AT RECORD nnnnnn" -- The FEPS will reject the entire transmission if an inner RECAP record is detected with an ETIN that does not match the ETIN in the inner envelope TRANA record. *Applicable to State Acknowledgement Transmissions Only.*
40. "PRODUCTION-TEST CODE IN TRANA RECORD DOES NOT MATCH PROFILE" -- The FEPS will reject the entire transmission when the Production/Test indicator in column 117 of the TRANA record does not match the production/test mode in the Trading Partner profile. *Not applicable to inner TRANA of State Acknowledgement Transmission.*

SECTION 1 - DATA COMMUNICATION

.04 Communication Error Messages continued

41. "THE T/P INDICATOR FOR INNER ENVELOPE AT RECORD nnnnnn MUST BE T for TEST" -- The FEPS will reject the entire transmission when the state transmitter is in test mode, if the T/P indicator (Field 0160) of an 'inner envelope' TRANA record is not 'T'. *Applicable to State Acknowledgement Transmissions Only.*
42. "TRANSMITTER NOT VALID FOR TRANSMISSION TYPE" -- The FEPS will reject the entire transmission when the Trading Partner profile in the TPDB does not allow the Transmission Type specified in column 118 of the TRANA record.

SECTION 1 - DATA COMMUNICATION

.05 Problem Transmission

1. When the transmitter disconnected during a transmission, or when the FEPS detected a transmission format error, the FEPS will send a Communications Error Acknowledgement (ACK) File, which indicates why the transmission was not processed.
2. The Communications Error ACK File will be sent any time a transmission level error is detected, whether or not other Acknowledgement records are ready to be picked up. A Communications Error ACK File will NOT be sent if the transmitter only picks up Acknowledgement files, and then selects logoff to disconnect the line.
3. **Unless using Zmodem, Dial-up Transmitters should not transmit more than 500 electronic returns per transmission because if disconnected, the long distance charges to retransmit could be costly.** If the transmitter is not using file compression, fixed format data will take a longer amount of time to transmit than variable format data. If more than 500 returns are ready to be transmitted via dial-up, they should be sent in subsequent transmissions.

NOTE: If using ZMODEM with Checkpoint/Restart, a Dial-up or internet filer may file up to 10,000 returns per transmission.

If a transmitter is using one of the high-speed transfer protocols, up to 10,000 returns may be filed per transmission.

4. The FEPS supports **ZMODEM Checkpoint/Restart**. To utilize this feature, the transmitter's communication package's ZMODEM setting for "Crash Recovery" should be set to "ON". If a transmission is aborted, the FEPS stores the partially transmitted file under the file name used by the transmitter in the ZMODEM protocol. If the next time the transmitter logs on and attempts to send the same previously named file, after receiving ACK Files, the FEPS will resume receiving the rest of the file. However, if on the next session, the transmitter attempts to send a new file, the previous partially received file will not be processed. In such a case, the transmitter will have to retransmit the whole file. **For any other protocol, aborted transmissions must be restarted** from the beginning since there are no checkpoint/restart capabilities.
5. Layout of Communications Error Acknowledgement File
 - a. Each Communication Error Acknowledgement File will have a sequence number assigned and the file will be sent to the transmitter in the order of the error.

Example: A transmitter's first transmission was successful, but the second one was aborted because of line noise. The first ACK File would be a regular one regarding acceptance/rejection of the returns within the transmission, followed by a Communications Error ACK File regarding the aborted transmission. Since the first transmission was sent on to the UNISYS for processing, the Acknowledgement for this file will be returned to the Trading Partner at a later time than the Communication Error ACK was returned.

SECTION 1 - DATA COMMUNICATION

.05 Problem Transmission continued

b. The layout of the Communications Error Acknowledgement File is below:

0120**TRANA9blanksTHIS IS A COMMUNICATIONS ERROR ACKNOWLEDGEMENT
FILE47blanks#**

The TRANA portion of the file is a total of **72** characters followed by **47** blanks and the pound sign (#) in the 120th position.

0120**TRANB TRANSMISSION MMDDnnnn ON MM/DD/YYYY, HH:MM:SS WAS
UNSUCCESSFUL DUE TO THE FOLLOWING CONDITION:**

The TRANB portion of the file is followed by blanks and a pound sign (#) in the 120th position.

MM	=	Month Month
DD	=	Day Day
nnnn	=	Transmission Sequence Number for that day.

0120**ACK**

The ACK portion of the file containing one of the above Communication Error messages appears here, followed by blanks and a pound sign (#) in the 120th position.

0120**RECAP**

The RECAP portion of the file is followed by 106 blanks and the pound sign (#) in the 120th position.

SECTION 1 - DATA COMMUNICATION

.06 Guidelines on Scripting

1. GUIDELINES FOR TRADING PARTNERS USING EMS

While the following information is provided primarily for those who use scripts to control interaction with EMS, it is also useful for individuals who login and conduct their sessions "manually."

- a. Use *pattern matching*, not *timers*, to control the flow of scripts. Scripts should be able to handle all messages and prompts from EMS, not just the main "retrieve Acknowledgement" and "submit a file" paths. See Appendix F for an example of a script that is entirely controlled by simple pattern-matching.
- b. If it is absolutely necessary to use a timer when waiting for a message or prompt, then the timer value should not be less than 100 seconds. EMS always sends a response within 100 seconds (worst case) after the last user-interaction (EMS prompt or user response). The timer in the script should function only as a "fail-safe" device in case of unanticipated system behavior.
- c. Log off using the "Logoff" menu option on the main menu, instead of simply hanging up. Do not hang up until the "DISCONNECTING FROM EFS" message has been received. This is true for both scripted and human interaction with EMS.
- d. When a message is received indicating that EMS is unavailable, don't try again immediately. Wait at least 10 minutes.
- e. For TPs that are registered as reporting agents, there are additional prompts to allow a transmission file to be "signed." Since TPs have one ETIN for all form types, and registration types can be added or deleted, scripts should implement responses to the additional prompts if they are displayed, but still operate properly if they are not.
- f. Do not login repeatedly when there is no work to do (i.e., no files to submit or Acknowledgements to pick up). In most cases, EMS provides a negative Acknowledgement within 10 minutes of submission if the file is not accepted for further processing. If EMS has not provided a negative Acknowledgement within 35 minutes, the file, except in rare circumstances, has been forwarded to the appropriate tax-return-processing system. For files that are batched and "drained" at published times, Acknowledgements from the tax-return-processing system will not be available for hours.
- g. If a TP has multiple concurrent sessions at the same physical site using the same ETIN, only one session will retrieve Acknowledgements. Unless the other sessions are used to submit files, they will not accomplish any useful work.

SECTION 1 - DATA COMMUNICATION

.06 Guidelines on Scripting continued

2. EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE

The following example is meant to illustrate how a script can communicate with EMS using only pattern-matching to control logic flow. The example is for reference only, and is not intended for actual use by trading partners.

This particular script is written in "expect", designed for a Unix operating system, and takes advantage of expect's ability to specify a set of strings and events to be watched for if there is a failure to match the string that is anticipated. It also assumes that files are to be sent and received using the FTP protocol. A script that instead used the Zmodem protocol, for example, would differ noticeably in those parts of the script that accomplish the actual sending and receiving of files.

Most "expect" commands and syntax appearing in the script are reasonably intuitive, at least for the limited purposes of illustration for which this script is intended. But it is worth mentioning that the command "send" directs output to the telnet session, while the command "send_user" directs output to "standard output", which is assumed to be directed to a local log file. Lines beginning with "#" are comments.

```
#!/opt/sfw/bin/expect -f $1 $2 $3 $4 $5 $6

#Assign command-line parameters to local variables for convenience.
set log_id [lrange $argv 0 0]
set passwd [lrange $argv 1 1]
set hostid [lrange $argv 2 2]
set retfil [lrange $argv 3 3]
set prtocl [lrange $argv 4 4]
set compid [lrange $argv 5 5]

# Slow down "typing" of replies to allow for modem turnaround delays.
set send_slow {1 .1}

# Start a C-shell in which to run telnet
spawn /usr/bin/csh

# Specify set of "secondary" strings/events to be watched for if
anticipated match fails.

# These messages and events could occur at any time during processing.
# message: "EFS is down"
# message: "DISCONNECTING FROM EFS"
# event: eof (telnet session was terminated for any reason, e.g., EMS
disconnects)
expect_after {

-exact "EFS is down" {
    send_user "got the EFS DOWN message (abort) \n"
    exit }

-exact "DISCONNECTING FROM EFS" {
    send_user "got the DISCONNECTING message (abort) \n"
    exit }

eof {
    send_user "tp_client disconnected (abort) \n"
    exit }
}
```

SECTION 1 - DATA COMMUNICATION

.06 Guidelines on Scripting continued

2. EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE continued

```
# When C-shell prompt appears,
# Start a telnet session to the designated computer (hostid)
# Exit the C-shell when the telnet session exits (even if that
# occurs before the script runs to completion)
expect -exact "% "
sleep .1
send -s -- "telnet $hostid; exit\r"

# When login prompt from EMS is received, send username (log_id).
expect -exact "login: "
sleep .2
send -s -- "$log_id\r"

#When password prompt from EMS is received, send password (passwd)
expect -exact "Password:"
sleep .2
send -s -- "$passwd\r"

#When MAIN MENU choice-prompt from EMS is received,
#send 3 (Change File Transfer Protocol)
expect -exact " Enter your choice: "
sleep .2
send -s -- "3\r"

#When FILE TRANSFERS PROTOTCOL MENU choice-prompt from EMS is received,
#send protocol to use (prtocl)
expect -exact " Enter your choice: "
sleep .2
send -s -- "$prtocl\r"

#When MAIN MENU choice-prompt from EMS is received,
#send 4 (Change Compression Method)
expect -exact " Enter your choice: "
sleep .2
send -s -- "4\r"

#When COMPRESSION METHODS MENU choice-prompt from EMS is received,
#send compression to use (compid)
expect -exact " Enter your choice: "
sleep .2
send -s -- "$compid\r"

#When MAIN MENU choice-prompt from EMS is received,
#send 2 (Receive/Send File(s))
expect -exact " Enter your choice: "
sleep .2
send -s -- "2\r"
```

SECTION 1 - DATA COMMUNICATION

.06 Guidelines on Scripting continued

2. EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE continued

```
#If there are acks to pick up, EMS will prompt for the TP to receive them.
#If not, or after they have been picked up, EMS will prompt to allow
  sending a file.
#The logic below handles both possibilities.
#If there are files to pick up, the logic responds "y" to receive them.
#After they are received, it responds "y" to the prompt for sending a file,
#then responds with the local filename to be sent, because this script
  assumes
#that the FTP protocol is being used.
#If there are not any files to pick up, the logic responds "y" to the prompt
  for sending #a file, then responds with the local filename to be sent,
  because this script assumes
#that the FTP protocol is being used.
expect {
-exact  "    Are you ready to receive files? Y/[N]: " {
      sleep .2
      send -s -- "y\r"
      expect -exact  "    Do you want to send a file? Y/[N]: "
      sleep .2
      send -s -- "y\r"
      expect -exact  "    are sending from your system: "
      sleep .2
      send -s -- "$retfil\r"
    }

-exact  "    Do you want to send a file? Y/[N]: " {
      sleep .2
      send -s -- "y\r"
      expect -exact  "    are sending from your system: "
      sleep .2
      send -s -- "$retfil\r"
    }
}

#This script assumes that the TP is registered as a Reporting Agent
#for at least one form type, but that the file being sent is for a form
  type
#for which the TP is not a Reporting Agent.  Consequently, it responds "n"
  to the prompt.
  expect -exact  "    Are you submitting this file as a reporting agent?
Y/[N]: "
  sleep .2
  send -s -- "n\r"

#The send_user command writes a message into the TP's local log file
  send_user "after send file looking for choice \n "
```

SECTION 1 - DATA COMMUNICATION

2. EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE continued

```
#When MAIN MENU choice-prompt from EMS is received, send 1 (Logoff).
#After "DISCONNECTING FROM EFS" message is received from EMS, send exit
command to telnet
expect {
expect -exact "    Enter your choice: " {
    sleep .2
    send -s -- "1\r"
    send_user "answered 1 to choice\n"
    expect -exact "DISCONNECTING FROM EFS"
    send_user "got normal disconnect message \n"
    exit
}
}

#Exit from the script
exit
```

SECTION 1 - DATA COMMUNICATION

.07 Examples of Transmission Status Report

The Transmission Status Report is returned to the TP within a file that is suitable for display with a Web browser. The file can also be imported into an Excel spreadsheet. The file name is MDDHHmm_rpt.html where MM=month, DD=day, HH=hour, and mm=minute. If the TP had previously requested Unix file compression, the file name would be MMDDHHmm_rpt.html.Z. If the TP has previously requested GZIP compression, the file name would be MMDDHHmm_rpt.html.GZ. Some file transfer protocols or operating systems may translate the "Z" or "GZ" to lowercase "z" or "gz."

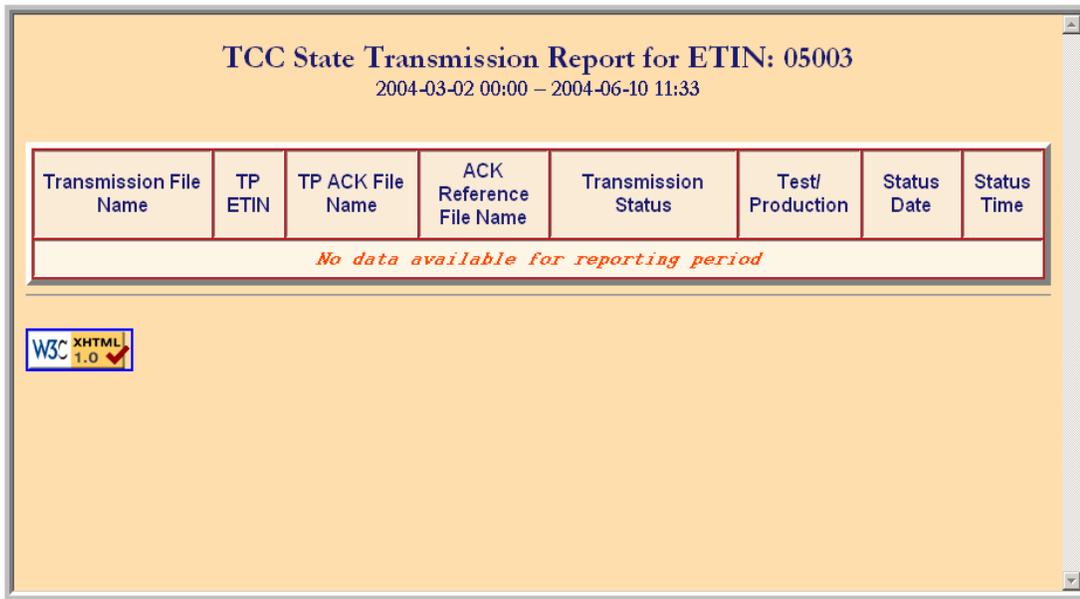


Figure 35. Browser View of State Transmission Report (When no Data is Available)

Text for Figure 35 is displayed in html format. (This text is preliminary and subject to change.)

SECTION 1 - DATA COMMUNICATION

.07 Examples of Transmission Status Report continued

1. Text View of State Transmission Report
(No Data Available)

```
<?xml version="1.0" encoding="UTF-8"?>
<?xml-stylesheet href="W3C-REC.css" type="text/css"?>
<?xml-stylesheet href="#baseInternalStyle" type="text/css"?>
<!DOCTYPE html
  PUBLIC "-//W3C//DTD XHTML 1.0 Strict//EN"
  "http://www.w3.org/TR/xhtml1/DTD/xhtml1-strict.dtd">
<html lang="en" xml:lang="en" xmlns="http://www.w3.org/1999/xhtml">
  <!-- Generated by EEC report_html -->
  <head>
    <meta name="Author" content="EEC report_html" />
    <meta http-equiv="Content-type" content="application/xhtml+xml; charset=UTF-8" />
    <meta http-equiv="Content-Style-Type" content="text/css" />
    <style type="text/css" xml:space="preserve" id="baseInternalStyle">
      body { width: 10.60in; color: rgb( 25, 25, 112 ) /* midnight blue */; background: rgb(
255, 222, 173 ) /* navajo white */; }
      table { background: rgb( 178, 34, 34 ) /* firebrick */; }
      caption { caption-side: top; font-family: Garamond, serif; }
      caption strong.line1 { font-size: 160%; }
      caption strong.line2 { font-size: 120%; }
      th { font-family: Helvetica, sans-serif; background: rgb( 250, 235, 215 ) /* antique white
*/; }
      th.ackReferenceFileName { width: 134px; }
      th.formType { width: 70px; }
      th.statusDate { width: 114px; }
      th.statusTime { width: 64px; }
      th.testProduction { width: 102px; }
      th.tpEtin { width: 64px; }
      th.tpAckFileName { width: 214px; }
      th.transmissionFileName { width: 214px; }
      th.transmissionStatus { width: 234px; }
      td { font-family: Courier, monospace; font-weight: bold; background: rgb( 253, 245, 230 )
/* old lace */; }
      td em { font-style: italic; font-weight: inherit; color: rgb( 255, 69, 0 ) /* orange red
*/; }
    </style>
    <title>
      TCC State Transmission Report for ETIN: 05003 &mdash; 2004-03-02 00:00 &mdash; 2004-06-10
11:33
    </title>
  </head>
  <body>
    <table cellpadding="6" border="5" summary = "Transmission Status Report of Acknowledgements
for State ACK files submitted at TCC by State ETIN 05003.">
      <caption>
        <strong class="line1">
          TCC State Transmission Report for ETIN: 05003
        <br />
        </strong>
        <strong class="line2">
          2004-03-02 00:00 &mdash; 2004-06-10 11:33
        </strong>
        <br />
        &nbsp;
      </caption>
      <thead>
        <tr align="center" valign="middle">
```

Figure 36. Text View of State Transmission Report
(When no Data is Available)

SECTION 1 - DATA COMMUNICATION

.07 Examples of Transmission Status Report continued

**1. Text View of State Transmission Report continued (A)
(No Data Available)**

```
<th class="transmissionFileName" abbr="gtx key of ack file received from state">
  Transmission File Name
</th>
<th class="tpEtin" abbr="etin of trading partner to receive state ack">
  TP ETIN
</th>
<th class="tpAckFileName" abbr="gtx key of state ack to be sent to trading
  partner">
  TP ACK File Name
</th>
<th class="ackReferenceFileName" abbr="reference name of ack file">
  ACK Reference File Name
</th>
<th class="transmissionStatus" abbr="status of transmission">
  Transmission Status
</th>
<th class="testProduction" abbr="transmission mode: test or production">
  Test/ Production
</th>
<th class="statusDate" abbr="date of transmission status">
  Status Date
</th>
<th class="statusTime" abbr="time of transmission status">
  Status Time
</th>
</tr>
</thead>
<tbody>
<tr>
<td colspan="8" align="center" abbr="empty report">
  <big>
    <em>
      No data available for reporting period
    </em>
  </big>
</td>
</tr>
</tbody>
</table>
<hr />
<p>
  <a href="http://validator.w3.org/check?uri=referer"></a>
</p>
</body>
</html>
```

Figure 36. Text View of State Transmission Report (A)
(When no Data is Available)

SECTION 1 - DATA COMMUNICATION

.07 Examples of Transmission Status Report continued

2. State Transmission Report

Transmission File Name	TP ETIN	TP ACK File Name	ACK Reference File Name	Transmission Status	Test/Production	Status Date	Status Time
T20040304100001.7700			03040010.ACK	Waiting State Delivery	T	2004-03-04	10:20
T20040304100001.7700	99998	T20040304100214.1000	03040001.SAK	Waiting TP Delivery	T	2004-03-04	10:05
T20040304100001.7700	99999	T20040304100315.7700	03040110.SAK	Waiting TP Delivery	T	2004-03-04	10:05
T20040305120011.0001			03050211.ACK	Received by State	P	2004-03-05	20:00
T20040305120011.0001	99992	T20040305120400.0000	03050112.SAK	Waiting TP Delivery	P	2004-03-05	20:00
T20040305120011.0001	99999	T20040305120301.0001	03050111.SAK	Received by TP	P	2004-03-05	20:00
T20040305121524.8800			03051200.NAK	Waiting State Delivery	P	2004-03-05	12:16

Figure 37. Browser View of State Transmission Report

Text for Figure 37 is displayed in html format. (This text is preliminary and subject to change.)

SECTION 1 - DATA COMMUNICATION

.07 Examples of Transmission Status Report continued

3. Text View of State Transmission Report (A)

```
<?xml version="1.0" encoding="UTF-8"?>
<?xml-stylesheet href="W3C-REC.css" type="text/css"?>
<?xml-stylesheet href="#baseInternalStyle" type="text/css"?>
<!DOCTYPE html
  PUBLIC "-//W3C//DTD XHTML 1.0 Strict//EN"
  "http://www.w3.org/TR/xhtml1/DTD/xhtml1-strict.dtd">
<html lang="en" xml:lang="en" xmlns="http://www.w3.org/1999/xhtml">
  <!-- Generated by EEC report_html -->
  <head>
    <meta name="Author" content="EEC report_html" />
    <meta http-equiv="Content-type" content="application/xhtml+xml; charset=UTF-8" />
    <meta http-equiv="Content-Style-Type" content="text/css" />
    <style type="text/css" xml:space="preserve" id="baseInternalStyle">
      body { width: 10.60in; color: rgb( 25, 25, 112 ) /* midnight blue */; background: rgb(
255, 222, 173 ) /* navajo white */; }
      table { background: rgb( 178, 34, 34 ) /* firebrick */; }
      caption { caption-side: top; font-family: Garamond, serif; }
      caption strong.line1 { font-size: 160%; }
      caption strong.line2 { font-size: 120%; }
      th { font-family: Helvetica, sans-serif; background: rgb( 250, 235, 215 ) /* antique
white */; }
      th.ackReferenceFileName { width: 134px; }
      th.formType { width: 70px; }
      th.statusDate { width: 114px; }
      th.statusTime { width: 64px; }
      th.testProduction { width: 102px; }
      th.tpEtin { width: 64px; }
      th.tpAckFileName { width: 214px; }
      th.transmissionFileName { width: 214px; }
      th.transmissionStatus { width: 234px; }
      td { font-family: Courier, monospace; font-weight: bold; background: rgb( 253, 245,
230 ) /* old lace */; }
      td em { font-style: italic; font-weight: inherit; color: rgb( 255, 69, 0 ) /* orange
red */; }
    </style>
    <title>
      TCC State Transmission Report for ETIN: 88888 &mdash; 2004-03-02 00:00 &mdash; 2004
-06-10 11:33
    </title>
  </head>
  <body>
    <table cellpadding="6" border="5" summary = "Transmission Status Report of Acknowledgements
for State ACK files submitted at TCC by State ETIN 88888.">
      <caption>
        <strong class="line1">
          TCC State Transmission Report for ETIN: 88888
        <br />
        </strong>
        <strong class="line2">
          2004-03-02 00:00 &mdash; 2004-06-10 11:33
        </strong>
        <br />
        &nbsp;
      </caption>
      <thead>
        <tr align="center" valign="middle">
          <th class="transmissionFileName" abbr="gtx key of ack file received from state">
```

Figure 38. Text View of State Transmission Report

SECTION 1 - DATA COMMUNICATION

.07 Examples of Transmission Status Report continued

3. Text View of State Transmission Report (A) continued

```
Transmission File Name
</th>
<th class="tpEtin" abbr="etin of trading partner to receive state ack">
  TP ETIN
</th>
<th class="tpAckFileName" abbr="gtx key of state ack to be sent to trading partner">
  TP ACK File Name
</th>
<th class="ackReferenceFileName" abbr="reference name of ack file">
  ACK Reference File Name
</th>
<th class="transmissionStatus" abbr="status of transmission">
  Transmission Status
</th>
<th class="testProduction" abbr="transmission mode: test or production">
  Test/ Production
</th>
<th class="statusDate" abbr="date of transmission status">
  Status Date
</th>
<th class="statusTime" abbr="time of transmission status">
  Status Time
</th>
</tr>
</thead>
<tbody>
<tr>
<td abbr="T20040304100001.7700">
  T20040304100001.7700
</td>
<td align="right" abbr=" ">

</td>
<td abbr=" ">

</td>
<td abbr="03040010.ACK">
  03040010.ACK
</td>
<td abbr="Waiting State Delivery">
  Waiting State Delivery
</td>
<td align="center" abbr="T">
  T
</td>
<td abbr="2004-03-04">
  2004-03-04
</td>
<td align="right" abbr="10:20">
  10:20
</td>
</tr>
<tr>
<td abbr="T20040304100001.7700">
  T20040304100001.7700
</td>
<td align="right" abbr="99998">
  99998
</td>
<td abbr="T20040304100214.1000">
  T20040304100214.1000
</td>
```

Figure 38. Text View of State Transmission Report (A)

SECTION 1 - DATA COMMUNICATION

.07 Examples of Transmission Status Report continued

4. Text View of State Transmission Report (B) continued

```
<td abbr="03040001.SAK">
  03040001.SAK
</td>
<td abbr="Waiting TP Delivery">
  Waiting TP Delivery
</td>
<td align="center" abbr="T">
  T
</td>
<td abbr="2004-03-04">
  2004-03-04
</td>
<td align="right" abbr="10:05">
  10:05
</td>
</tr>
<tr>
<td abbr="T20040304100001.7700">
  T20040304100001.7700
</td>
<td align="right" abbr="99999">
  99999
</td>
<td abbr="T20040304100315.7700">
  T20040304100315.7700
</td>
<td abbr="03040110.SAK">
  03040110.SAK
</td>
<td abbr="Waiting TP Delivery">
  Waiting TP Delivery
</td>
<td align="center" abbr="T">
  T
</td>
<td abbr="2004-03-04">
  2004-03-04
</td>
<td align="right" abbr="10:05">
  10:05
</td>
</tr>
<tr>
<td abbr="T20040305120011.0001">
  T20040305120011.0001
</td>
<td align="right" abbr=" ">
</td>
<td abbr=" ">
</td>
<td abbr="03050211.ACK">
  03050211.ACK
</td>
<td abbr="Received by State">
  Received by State
</td>
<td align="center" abbr="P">
  P
</td>
```

Figure 38. Text View of State Transmission Report (B)

SECTION 1 - DATA COMMUNICATION

.07 Examples of Transmission Status Report continued

5. Text View of State Transmission Report (C) continued

```
<td abbr="2004-03-05">
  2004-03-05
</td>
<td align="right" abbr="20:00">
  20:00
</td>
</tr>
<tr>
<td abbr="T20040305120011.0001">
  T20040305120011.0001
</td>
<td align="right" abbr="99992">
  99992
</td>
<td abbr="T20040305120400.0000">
  T20040305120400.0000
</td>
<td abbr="03050112.SAK">
  03050112.SAK
</td>
<td abbr="Waiting TP Delivery">
  Waiting TP Delivery
</td>
<td align="center" abbr="P">
  P
</td>
<td abbr="2004-03-05">
  2004-03-05
</td>
<td align="right" abbr="20:00">
  20:00
</td>
</tr>
<tr>
<td abbr="T20040305120011.0001">
  T20040305120011.0001
</td>
<td align="right" abbr="99999">
  99999
</td>
<td abbr="T20040305120301.0001">
  T20040305120301.0001
</td>
<td abbr="03050111.SAK">
  03050111.SAK
</td>
<td abbr="Received by TP">
  Received by TP
</td>
<td align="center" abbr="P">
  P
</td>
<td abbr="2004-03-05">
  2004-03-05
</td>
<td align="right" abbr="20:00">
  20:00
</td>
</tr>
<tr>
<td abbr="T20040305121524.8800">
  T20040305121524.8800
</td>
```

Figure 38. Text View of State Transmission Report (C)

SECTION 1 - DATA COMMUNICATION

.07 Examples of Transmission Status Report continued

6. Text View of State Transmission Report (D)

```
<td align="right" abbr=" ">
</td>
<td abbr=" ">
</td>
<td abbr="03051200.NAK">
  03051200.NAK
</td>
<td abbr="Waiting State Delivery">
  Waiting State Delivery
</td>
<td align="center" abbr="P">
  P
</td>
<td abbr="2004-03-05">
  2004-03-05
</td>
<td align="right" abbr="12:16">
  12:16
</td>
</tr>
</tbody>
</table>
<hr />
<p>
  <a href="http://validator.w3.org/check?uri=referer"></a>
</p>
</body>
</html>
```

Figure 38. Text View of State Transmission Report (D)

SECTION 1 - DATA COMMUNICATION

.07 Examples of Transmission Status Report continued

7. Excel Spreadsheet of State Transmission Report

TCC State Transmission Report for ETIN: 88888							
2004-03-02 00:00 - 2004-06-10 11:33							
Transmission File Name	TP ETIN	TP ACK File Name	ACK Reference F	Transmission Status	Test/ Product	Status Date	Status T
T20040304100001.7700			03040010.ACK	Waiting State Delivery	T	3/4/2004	10:20
T20040304100001.7700	99998	T20040304100214.1000	03040001.SAK	Waiting TP Delivery	T	3/4/2004	10:05
T20040304100001.7700	99999	T20040304100315.7700	03040110.SAK	Waiting TP Delivery	T	3/4/2004	10:05
T20040305120011.0001			03050211.ACK	Received by State	P	3/5/2004	20:00
T20040305120011.0001	99992	T20040305120400.0000	03050112.SAK	Waiting TP Delivery	P	3/5/2004	20:00
T20040305120011.0001	99999	T20040305120301.0001	03050111.SAK	Received by TP	P	3/5/2004	20:00
T20040305121524.8800			03051200.NAK	Waiting State Delivery	P	3/5/2004	12:16

Figure 39. Excel Spreadsheet View of State Transmission Report

TCC TP Transmission Report for ETIN: 99992
2004-03-02 00:00 - 2004-06-10 11:33

Transmission File Name	ACK Reference File Name	Transmission Status	Form Type	Test/ Production	Status Date	Status Time
T20040305120022.0001	03150111.ACK	Received by TP	941	T	2004-03-05	20:00
T20040305120400.0000	03050112.SAK	Waiting TP Delivery	StAck	P	2004-03-05	20:00
T20040305140617.0000	03150113.NAK	In Progress	940	P	2004-03-05	20:00
T20040305170435.5000	03150114.ACK	In Progress	1040	T	2004-03-05	20:00

Figure 40. Browser View of TP Transmission Report.

SECTION 2 - TRANSMISSION FILE FORMAT

.01 General Description

1. All transmission data must be in ASCII format. No binary fields may be transmitted.
2. A transmission session will normally consist of three parts:
 - a. First, the communications link must be established using acceptable protocol.
 - b. Next, the transmitter will receive the Acknowledgement transmission containing information about the previous transmission session, **if an Acknowledgement file exists.**
 - c. Then, the return record transmission may commence. The return record transmission will consist of 1) a series of logical records, beginning with the TRANA record, 2) some number of logical return records, and 3) a RECAP Record.

CAUTION: Dial-up filers not using ZMODEM with Checkpoint/Restart should not file more than 500 returns per transmission because if the line is disconnected, they will incur long distance charges for the initial partial transmission and the subsequent re-transmission. Dial-up filers using Zmodem with Checkpoint/Restart can file a maximum of 10,000 returns per transmission (Return Sequence Numbers 0000 - 9999). Dedicated leased line filers can file a maximum of 10,000 returns per transmission.

3. All return records must be in ascending order by Declaration Control Number (DCN) and Return Sequence Number (RSN).
4. Two four-byte fields (the Record Control Information) must precede each record within a transmission. The first four-byte field is a record Byte Count that will contain a count of the number of bytes within the logical record including the four bytes for the counter itself, four bytes for the Start of Record Sentinel (****), and one byte for the Record Terminus Character (#). The second four-byte field will be the Start of Record Sentinel, which must be four asterisks (****).
5. Every record must have the Record Terminus Character (#) as its last significant byte.

Note: Provisions have been made to allow for **non-significant padding** to exist following the Record Terminus Character, i.e., CR or LF may be added after the Record Terminus Character to fill up a physical block size. This is permitted to accommodate all the different computer systems being used to transmit data.

6. The first records on a transmitted file, the TRANA and TRANB Records, contain information regarding the transmitter and file format. The tax return records should follow these records.

SECTION 2 - TRANSMISSION FILE FORMAT

.01 General Description continued

7. The end of the logical transmission is signaled by the literal "RECAP". It is followed by the RECAP Record data and ends with the Record Terminus Character (#).
8. The TRANA, TRANB and RECAP records are fixed-length records of 120 bytes each. Any non-significant field should be blank-filled.
9. A tax return will consist of a variable number of fixed length or variable length records. The size and format of the logical record for each page of each schedule, form, etc., are specified in Part II Record Layouts. See Section 2 for file formats.
10. Each logical record should contain all data fields pertaining to one printed page of an official schedule or form, including the Form Payment, Authentication, Preparer Note, Election Explanation and Regulatory Explanation records, or to a line of a Statement Record. Therefore, the logical record contains an entire schedule or form, or a logical part (i.e., PG01 or PG02) of a schedule or form, or line of a Statement Record. See Section 8 for Statement Record information.
11. Each complete tax return must consist of all logical records pertaining to it in the following sequence:
 - Form 1040/1040A/1040EZ Page 1
 - Form 1040/1040A Page 2
 - Schedules in alphabetical order or in Attachment Sequence Number order as preprinted on the official IRS form
 - Forms in numerical order or in Attachment Sequence Number order as preprinted on the official IRS form
 - (Forms W-2, W-2G, and 1099-R should precede other forms, and Form Payment should follow other forms)
 - Authentication Record
 - Statement Records
 - Preparer Notes
 - Election Explanations
 - Regulatory Explanations
 - State Records
 - Summary Record
12. Schedule, Form, Statement, Preparer Note, Election Explanation and Regulatory Records can contain additional sequential Page Records if the record consists of more than one printed page. (Pages are only numbered within a schedule, form, or statement record, not across the return). All records must appear in the order above with the proper control information. The counts of the schedules and forms must match the counts in the Summary Record or the return will be rejected.
13. The file should be unlabeled (no standard header or trailer records).
14. Each file must contain only complete returns.

SECTION 2 - TRANSMISSION FILE FORMAT

.01 General Description continued

15. The page should not be generated if there are no entries on a page record of a schedule or form. A blank page (Record ID Group only) will cause the return to be rejected, except in cases where multiple forms require that one page be present when the other page is present.
16. The first logical record of a tax return (i.e., Page 1 of the Form 1040/1040A/1040EZ) will contain the Record Control Information and Tax Return Record Identification (ID) Group, followed by the Return Sequence Number (RSN) and the Declaration Control Number (DCN). The Record ID Group includes the Record ID, Return Type, Page Number, Taxpayer Identification Number, and Tax Period.
 - a. The Return Sequence Number (RSN) is a unique 16-digit number assigned by the transmitter to each return within a return transmission. The RSN includes the transmitter's Electronic Transmitter Identification Number (ETIN). The RSN consists of the following fields:
 - (1) Electronic Transmitter Identification Number (ETIN) of the transmitter (5 numeric characters)
 - (2) Transmitter Use Field, the value of which is determined by the transmitting electronic filer (2 numeric characters)
 - (3) Julian Day of Transmission (3 numeric characters)
 - (4) Transmission Sequence Number for the given Julian Day (2 numeric characters (00-99))
 - (5) Sequence Number assigned to the return (4 numeric characters (0000-9999))
 - b. The DCN is a 14-digit number assigned by the electronic filer to each return within a return transmission. The DCN must contain the Electronic Filer Identification Number (EFIN) of the electronic filer that originated the electronic submission of the return, even if the transmitter assigns the DCN as a service to the electronic return preparer. The DCN consists of the following fields:
 - (1) Always "00" (2 numeric characters)
 - (2) Electronic Filer Identification Number (EFIN) of the electronic filer (6 numeric characters)
 - (3) Batch Number (3 numeric characters (000-999))
 - (4) Serial Number (2 numeric characters (00-99))
 - (5) Year Digit (1 numeric character)

NOTE: When using variable format, begin bracketing field numbers on Page 1 of the tax return beginning with the RSN [0007].

SECTION 2 - TRANSMISSION FILE FORMAT

.02 Fixed and Variable Length Options

There are two options available for transmitting logical tax return records: fixed length (fixed format) and variable length (variable format). (The Transmitter Records TRANA, TRANB, and RECAP Record are not tax return records.)

See Section 5 for requirements related to specific field descriptions and types of characters.

1. Fixed Length Option (Fixed Format)

The fixed length option requires the complete tax return to be transmitted exactly as defined in Part II Record Layouts. All fields must be present. If a field contains no data, it must be blank-filled or zero-filled. An "F" in the Record Type (SEQ 0100) of the TRANS Record A (TRANA) indicates fixed-length option.

When the fixed length option is used, the following data field conventions must be followed:

a. Alphanumeric Fields - Fixed Format

- (1) Left-justify the field with trailing blanks.
- (2) When a "literal" is included in the field description, enter the literal value, left-justified, exactly as specified in Part II Record Layouts. Trailing blanks must be entered.

NOTE: The trailing blanks are not shown in the Record Layouts.

b. Numeric Fields - Fixed Format

- (1) Unsigned numeric fields: Right-justify with leading zeros.
- (2) Signed numeric fields (money amounts): Right-justify with leading zeros, reserving the right-most position for the Sign. A blank (" ") indicates a gain and a minus sign ("-") indicates a loss.
- (3) Signed numeric fields that can also contain literal values: Enter signed numeric fields as described above. When entering a literal value, left-justify and blank-fill the field.

c. Preparer Note, Election Explanation and Regulatory Explanation Records

If less than 4,000 characters of data is present for one of these records, it is permissible to enter the Terminus Character immediately following the last significant character when filing in fixed format. If you choose to do this, be sure to adjust the byte count accordingly.

SECTION 2 - TRANSMISSION FILE FORMAT

.02 Fixed and Variable Length Options continued

2. Variable Length Option (Variable Format)

The variable length option provides for the transmission of only control information, including the record ID group, significant data fields, and significant data within individual fields. Indicate the variable length option by entering a "V" in the Record Type (SEQ 0100) of the TRANS Record A (TRANA).

When the variable length option is used, the following data field conventions must be followed:

a. Alphanumeric Fields - Variable Format

- (1) Left-justify data in the field. Do not enter leading blanks. Trailing blanks are dropped.
- (2) When a "literal" is included in the field description, enter the literal value, left-justified, exactly as specified in Part II Record Layouts. Only the value of the literal (including embedded blanks) must be entered. Trailing blanks are dropped.

b. Numeric Fields - Variable Format

- (1) Unsigned numeric fields: In most cases, leading zeros may be dropped.

Leading zeros cannot be dropped from the following:
Date fields, Ratio (percentage) fields, Business Code field of Schedules C/C-EZ; Agricultural Activity Code field of Schedule F; Two-digit value of the Post of Duty field of Forms 2555/2555EZ; "Type of Use" fields of Form 4136.

- (2) Signed numeric fields (money amounts): Leading zeros are dropped. For a positive value, the trailing blank that indicates a gain is dropped. For a negative value in a field that can contain either a gain or a loss, the minus sign ("-") must be entered in the last position of the signed numeric field.
- (3) Signed numeric fields that can also contain literal values: Enter signed numeric fields as described above. When entering a literal value, left-justify the field; it is not necessary to enter trailing blanks.

SECTION 2 - TRANSMISSION FILE FORMAT

.02 Fixed and Variable Length Options continued

c. Tax Form, Schedule, and Form Records - Variable Format

When transmitting in variable format, each Tax Form (Form 1040/1040A/1040EZ), Schedule, and Form Record will begin with the Record Control Information (Byte Count and Start of Record Sentinel fields) in the same fixed format shown in the record layouts. The Record Control Information is followed by the Record ID Group. Following the Record ID Group are the data fields. Each data field is preceded by the applicable Field Sequence Number, which is enclosed by square bracket field delimiters, "["and"]". The Field Sequence Number is a 4-position number. However, it is permissible to drop the first zero when bracketing the field sequence number. A minimum of three positions must be present. For example, you can use [0010] of [010] for Primary SSN of Page 1 of the Tax Return record. The Record Terminus Character (#) follows the last data field in the record.

Example:

```
nnnn****RECORD ID GROUP [1st field sequence number]DATA...[next  
field sequence number]DATA...# ("nnnn" is the record byte count)
```

NOTE: THE FOLLOWING THREE CHARACTERS "[", "]", and "#" ARE RESERVED AS DELIMITERS AND CANNOT APPEAR AS DATA CHARACTERS. See Section 5 for information about types of characters in electronically filed returns.

d. Preparer Note, Election Explanation and Regulatory Explanation Records

If fewer than 4000 characters of data are present for one of these records, the terminus character can be entered immediately following the last significant character.

e. State Records - Variable Format

See Section 12 for file format specifications for Federal/State Electronic Filing.

f. Statement and Summary Records - Variable Format

All data fields of the Statement and Summary Records must be formatted as fixed length fields. If a field contains no data, it must be blank-filled or zero-filled, as appropriate.

When transmitting in variable format, each Statement and Summary Record will begin with the Record Control Information (Byte Count and Start of Record Sentinel fields) in the same fixed format shown in the Part II Record Layouts. This is followed by the Record ID Group, the data fields formatted as fixed length fields, and the Record Terminus Character (#).

See Section 8 for Statement Record information.

SECTION 2 - TRANSMISSION FILE FORMAT

.02 Fixed and Variable Length Options continued

3. Examples of Fixed and Variable Formats

a. Tax Form Record (Form 1040) - Variable Format

```
-----1-----2-----3-----4-----5-----6
0444****RET  1040  PG01 111001111  200012  [007]509280136201
0001[008]00510070001003[010]111001111[030]111002222[050]DIV
E[060]DEEPE C<DIVER[080]3333 QUACK BLVD[083]SEAPORT[087]CA[
095]90012[110]X[130]3[140]CORAL DIVER[160]X[167]1[360]01[37
5]20302[600]20302[750]20302#0176****RET  1040  PG02 111001
111 200012 [770]20302[789]2500[800]17802[810]1950[820]15852
[1030]2511[1130]2511[1160]4401[1250]4401[1260]1890[1270]129
0[1280]600[1323]SWIMMER#
```

b. Tax Form Record (Form 1040EZ) - Variable Format

```
-----1-----2-----3-----4-----5-----6
0263****RET  1040Z PG01 111001111  200012  [007]509280136201
0001[008] 00510070001003[010]111001111[030]111002222[050]DIV
E[060]DEEPE C<DIVER[080]3333 QUACK BLVD[083]SEAPORT[087]CA[
095]90012[110]X[375]20302[750]20302[820]15852[1160]4401[126
0]1890[1270]1290[1280]600[1323]SWIMMER#
```

c. Schedule Record - Fixed Format

```
-----1-----2-----3-----4-----5-----6
0308****SCH CZ1040  PG01 111001111  0000001DEEP C DIVERbbbbbb
bbbbbbbbbbbbbbbbbbbb111001111BAKERYbbbbbbbbbbbbbbbb000612FLOWER
BAKERYbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb987654321555 BOTANIC
AL BLVDbbbbbbbbbbbbbbbbbbGARDEN CITY NJ 07011bbbbbbbbbbX0000
0012000 00000002000 00000010000 121219960010000000000000000X
X X X #
```

d. Schedule Record - Variable Format

```
-----1-----2-----3-----4-----5-----6
0183****SCH  A1040  PG01 222002222 0000001[090]2900[100]797
[130]PERSONAL PROPERTY[135]800[140]800[150]4497[160]14000[2
90]1000[350]400[360]14000[380]3500[395]600[410]4100[520]229
97#
```

e. Form Record - Fixed Format

```
-----1-----2-----3-----4-----5-----6
0118****FRM  3903  PG01 111001111  0000001bbbbbbbbbbbbbb0000
0010000 00000000000 00000010000 00000006000 00000004000 #
```

f. Form Record - Variable Format

```
-----1-----2-----3-----4-----5-----6
0082****FRM  3903  PG01 222002222 0000001[040]10000[044]10
000[052]6000[180]4000#
```

SECTION 2 - TRANSMISSION FILE FORMAT

.02 Fixed and Variable Length Options continued

3. Examples of Fixed and Variable Formats continued

g. STCGL/LTCGL - Variable Format

Form 1040 return with a 1040 Schedule D form and 2 occurrences of Form 8865 with the first 3 pages. (Maximum STCGL = 15,000 per this example. Maximum LTCGL = 15,000 per this example.)

1234567891123456789212345678931234567894123456789512345678961234567897123456
0 0 0 0 0 0
0250****RET 1040 PG01 007018865 200212 [0007]....
0173****RET 1040 PG02 007018865 200212 [0770]25000....
0253****FRM W-2 PG01 007018865 0000001[0040]871234567....
0117****STCGL SCH DPG01 007018865 00000010000001ANY COMPANY
123100000000100+00000000390+00000003450+#
0117****STCGL SCH DPG01 007018865 000000100000002
123100000000100+00000000090+00000000450-#
0117****STCGL SCH DPG01 007018865 00000010000003ONLY COMPANY
123100000000100+00000000090+00000000060+#
" " " " " "
0175****SCH D1040 PG01 007018865 0000001[0020]STCGL.....
0117****STCGL 8865 PG01 007018865 00000010000001 200201012002
123100000000100+00000000090+00000000070+#
0117****STCGL 8865 PG01 007018865 000000100000002 200201012002
123100000000100+00000000090+00000000010+#
" " " " " "
0129****LTCGL 8865 PG01 007018865 000000100000001 200201012002
123100000000050+00000000040+00000000010+ #
" " " " " "
0129****LTCGL 8865 PG01 007018865 00000010004973 200201012002
123100000000050+00000000040+00000000010+ #
0129****LTCGL 8865 PG01 007018865 00000010004974 200201012002
123100000000050+00000000040+00000000010+ #
" " " " " "
0098****FRM 8865 PG01 007018865 0000001[0006]200201.....
0095****FRM 8865 PG02 007018865 0000001[1040]X....
0129****FRM 8865 PG03 007018865 0000001[2480]STCGL[2490]20011015[2500]200
11031[2510]500[2520]200[2530]300[2750]300[2760]LTCGL#
0117****STCGL 8865 PG01 007018865 000000200000001 200201012002
123100000000100+00000000090+00000000070+#
0117****STCGL 8865 PG01 007018865 000000200000002 200201012002
123100000000100+00000000090+00000000010+#
" " " " " "
0129****LTCGL 8865 PG01 007018865 000000200000001 200201012002
123100000000050+00000000040+00000000010+ #
0129****LTCGL 8865 PG01 007018865 000000200000002 200201012002
123100000000050+00000000040+00000000010+ #
" " " " " "
0098****FRM 8865 PG01 007018865 0000002[0006]200201....
0095****FRM 8865 PG02 007018865 0000002[1040]X....
0129****FRM 8865 PG03 007018865 0000002[2480]STCGL[2490]20011015[2500]200
11031[2510]500[2520]200[2530]300[2750]300[2760]LTCGL#
0244****SUM 007018865 ANY CO
169999 010023010000000000000000004000000000006543078690000000999.27.3
0.277 12345678
#

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SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.01 Acknowledgement File Components

1. Every transmission will be acknowledged by the return of an Acknowledgement File (ACK File) to the transmitter. The Acknowledgement File will be available from the IRS service center to the transmitter within two workdays from the original transmission. The Acknowledgement File must be retrieved before sending a return file transmission.
2. If the entire transmission is rejected **by the Unisys programs**, the ACK File will contain the following:
 - a. The original transmitter records (TRANA and TRANB).
 - b. One ACK Record Set consisting of an ACK Key Record with a "T" in the Acceptance Code field and one ACK Error Record containing a maximum of 15 transmission reject errors related to this transmission.
 - c. The Acknowledgement Recap Record (ACK Recap Record) with Fields 0070 through 0120 zero-filled.
3. If the transmission is accepted, the ACK File will contain the following:
 - a. The original TRANA and TRANB sent by the transmitter with Field 0180 of the TRANA record updated with an IRS entry indicating the (Front-End Processing Subsystem/Central Processing Unit) FEPS/CPU Designator.
 - b. Next, an Acknowledgement Record (ACK Record Set) is sent for each recognizable return transmitted.
 - c. Next, the Acknowledgement Recap Record (ACK Recap Record), which is the original RECAP Record updated with counts of the Total Accepted Returns, Total Duplicated Returns, Total Rejected Returns, Total Duplicated EFT, IRS Computed EFT Count, and IRS Computed Return Count.
 - d. And finally, the FEPS-generated Acknowledgement File Name containing the GTX Key (Field 0140 in the ACK Recap Record).
4. The Acknowledgement of an individual return is the ACK Record Set. An ACK Record Set consists of one ACK Key Record for an accepted return, or one ACK Key Record followed by up to 96 ACK Error Records for a rejected return.
 - a. The ACK Key Record contains information to identify the return it represents, plus a field to indicate how many (if any) ACK Error Records follow. See Section 3.02.1 for the values of the Acceptance Code field of the ACK Key Record and Section 12.08 for the State Packet Acknowledgement format.
 - b. If present, each ACK Error Record will contain data defining the Error Form Record Type, Error Form Record Number, the Error Form Occurrence for multiple occurrences of schedules or forms, the Error Field Sequence Number, and the Error Reject Code describing the specific error encountered.

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.01 Acknowledgement File Components continued

5. An "A" in the Acceptance Code field of an ACK Key Record indicates that the associated tax return has been accepted as a filed tax return and will be processed in the same manner as a return originally submitted on a paper document. This does not imply that the return will pass all IRS validity checks or post to the IRS Master File without delays.
6. The "D" in the Acceptance Code field of an ACK Key Record indicates that the associated tax return has been identified as a duplicate return, i.e., a tax return record had previously been transmitted and accepted for that Social Security Number.
7. The "R" in the Acceptance Code field of an ACK Key Record indicates that the associated tax return has been rejected due to a fatal error involving the return format, internal consistency, or data errors in a key field. The error(s) must be corrected and the return resubmitted to the IRS to be considered a filed tax return.
8. The "T" in the Acceptance Code field of an ACK Key Record indicates that the entire transmission has been rejected.
9. The "D" in the Duplicate Code field of an ACK Key Record indicates that the DCN is a duplicate or zero.
10. The "P" in the Duplicate Code of an ACK Key Record indicates that the Primary SSN is a duplicate or zero.
11. The "S" in the Duplicate Code of an ACK Key Record indicates that the Spouse SSN is a duplicate or zero.
12. The "B" in the Debt Code of the ACK Key Record indicates that a debt was found on both the FMS and IRS files for this return.
13. The "F" in the Debt Code of the ACK Key Record indicates that a debt was found on the FMS File for this return.
14. An "I" in the Debt Code of the ACK Key Record indicates that a debt was found on the IRS File for this return.
15. The "N" in the Debt Code of the ACK Key Record indicates that no debt was found on either the FMS or IRS Files.
16. The "0" in the PIN Presence Indicator field means that no PIN is present on the return. Form 8453 or Form 8453-OL is required.
17. The "1" in the PIN Presence Indicator field means that taxpayer PIN is present and was entered using the Practitioner PIN method.
18. The "2" in the PIN Presence Indicator field means that taxpayer PIN is present and was entered using the Self-Select PIN method by Practitioner.

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.01 Acknowledgement File Components continued

19. The "3" in the PIN Presence Indicator field means that taxpayer PIN is present and was entered using the Self-Select PIN method by Online.
20. The "4" in the PIN Presence Indicator field means that a State-Only return was filed.
- NOTE: Taxpayer PIN cannot be used with State-Only returns and Form 8453 or 8453-OL is NOT required.**
21. A "(blank)" in the PIN Presence Indicator means that a return with a PIN was rejected.
22. The "R" in the Reserved IP Address Code field of the ACK Key Record indicates that a reserved IP address is present for this return.
23. Up to 96 ACK Error Record(s) may be furnished to the electronic filer, one for each four-position Error Reject Code. Filers should use these Error Reject Codes to determine the source of the error causing the return (or transmission) to be rejected. If more than the maximum number of reject conditions are identified, the last reject code will be "0999".
24. The Error Reject Codes and references to validation criteria related to the error conditions are listed in Attachment 1. Filers should use this information to resolve reject conditions. When a condition cannot be resolved with the information provided, the filer should contact the Electronic Filing Unit at the applicable submission processing center for assistance.
25. A "Y" in the EIC Indicator Field Description on the ACK Key Record indicates:
- a. The taxpayers identified on this return have been selected for the Service's EIC Residency Certification Test.
 - b. These taxpayers are required to submit Form 8836, Qualifying Children Residency Statement and related documents to:

Internal Revenue Service
Stop 4300, Annex R-2
Kansas City, MO 64999-0065 or

Fax form and documentation to: (913) 266-9640
 - c. The EIC portion of the refund will be held until the EIC Residency test is verified.
 - d. If you have questions or need help, please call our special toll free number at 1-800-294-2723.
26. A "blank" in the EIC Indicator Field Description on the ACK Key Record indicates these taxpayers were not selected for the Service's EIC Residency Certification Test.

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.02 Acknowledgement File Record Layouts

1. ACK KEY Record - Acknowledgement File Key Record

Field Identification No.	Form Ref.	Length	Field Description
----- Byte Count	-----	4	"0120"
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	Value "ACKbbb"
0005 Reserved IP Address Code		1	"R" = Reserved or Blank
0010 EIC Indicator		1	"Y" or Blank
0020 Taxpayer Identification Number		9	N (Primary SSN)
0030 Return Sequence Number		16	Numeric ETIN (5), Transmitter's Use Code (2), Julian Day (3), Trans Seq Num (2), Seq Num for Return(4)
0040 Expected Refund or Balance Due		12	Refund or Balance Due from Applicable Return
0050 Acceptance Code		1	"A" = Accepted "R" = Rejected "D" = Duplicated Return "T" = Transmission Rejected
0060 Duplicate Code		3	"D" = Duplicate DCN or zero "P" = Duplicate Primary SSN or zero "S" = Duplicate Spouse SSN or zero
0065 PIN Presence Indicator		1	"0" = No PIN Present (F8453 or 8453-OL Required) "1" = Practitioner PIN "2" = Self-Select PIN by Practitioner Used "3" = Self-Select PIN Online Used "4" = State-Only PIN, F8453/8453-OL is NOT Required Blank = Rejected Return
0070 EFT Code		1	Blank

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.02 Acknowledgement File Record Layouts continued

1. ACK KEY Record continued

Field Identification No.	Form Ref.	Length	Field Description
0080		8	DT Format = YYYYMMDD
0090		14	N
0100		2	N Range 00-96
0110		12	Reserved
0112		1	Reserved
0115		15	"PYMNT RQST RVCD" or blank
0117		1	"0" = DOB Validation Not Required "1" = All DOB(s) Valid "2" = Primary DOB Mismatch "3" = Spouse DOB Mismatch "4" = Both DOB(s) Mismatch
0118		2	blank
0119		2	"SO"
0120		1	"N" = None "I" = IRS Debt "F" = FMS Debt "B" = IRS and FMS debt or blank
0130		2	blank or valid state code
	Record Terminus Character	1	Value "#"

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.02 Acknowledgement File Record Layouts continued

2. ACK ERR Record - Acknowledgement File Error Record

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
	Byte Count		4	"0120"
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	Value "ACKRbb"
0010	Taxpayer Identification Number		9	N (Primary SSN) (Must match ACK Key Record)
0020	Reserved		7	Blank
0030	Error Record Sequence Number		2	N, 01-96
0040	Error Form Record ID		6	AN
0050	Error Form Record Type		6	AN
0060	Error Form Page Number		5	"PG00b" (page number is "00" (zero) for all IMF ACK ERR records)
0070	Error Form Occurrence		7	N (0000001-0000050)
0080	Error Field Sequence Number		4	N
0090	Error Reject Code		4	N (nnnn) (Refer to Attachment 1)
0100	Filler		55	blank
	Record Terminus Character		1	Value "#"

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.02 Acknowledgement File Record Layouts continued

**3. ACK ERR Record - Acknowledgement File Error Record
(For STCGL/LTCGL ONLY)**

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0120"
		4	Value "****"
0000	Record ID	6	Value "ACKRbb"
0010	Taxpayer Identification Number	9	N (Primary SSN) (Must match ACK Key Record)
0020	Reserved	7	Blank
0030	Error Record Sequence Number	2	N, 01-96
0040	Error Form Record ID	6	STCGL, LTCGL
0050	Error Form Record Type	6	Sch D, 8865-1, 8865-2, 8865-3, 8865-4, 8865-5
0060	Error Form Page Number	5	"PG00b" (page number is 00) (zero) for all IMF ACK ERR records)
0070	Error Form Occurrence	7	N (0000001-0005000)
0080	Error Field Sequence Number	4	N
0090	Error Reject Code	4	N (nnnn)(Refer to Attachment 1)
0100	Filler	55	blank
	Record Terminus Character	1	Value "#"

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.02 Acknowledgement File Record Layouts continued

4. ACK RECAP Record - Acknowledgement File Recap Record

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
	Byte Count		4	"0120"
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"RECAPb"
0010	Filler		8	Blank
0020	Total EFT Count		6	N
0030	Total Return Count		6	N, Range = (000001 999999)
0040	Electronic Transmitter Identification Number (ETIN)		7	N (includes Transmitter's Use Code)
0050	Julian Day of Transmission		3	N (Must be the same as on the TRANA record)
0060	Transmission Sequence		2	N
0070	Total Accepted Returns		6	IRS USE ONLY
0080	Total Duplicated Returns		6	IRS USE ONLY
0090	Total Rejected Returns		6	IRS USE ONLY
0100	Total Duplicated EFT		6	IRS USE ONLY
0110	IRS Computed EFT Count		6	IRS USE ONLY
0120	IRS Computed Return Count		6	IRS USE ONLY
0130	Total State-Only Return Count		6	N Range = (000001 999999)
0135	Total Accepted State-Only Returns		6	N Range = (000001 999999)
0137	Filler		5	Blank
0140	Acknowledgement File Name (GTX Key)		20	AN
	Record Terminus Character		1	Value "#"

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.02 Acknowledgement File Record Layouts continued

4. ACK RECAP Record - Acknowledgement File Recap Record continued

NOTE: Fields 0000 and 0020-0060 are identical to those in the original RECAP Record.

Fields 0110 and 0120 are computed by IRS.

Fields 0000 and 0020-0060 are identical to those in the original RECAP Record.

Fields 0070, 0080, 0090, 0100, 0110, 0120, and 0140 are computed by IRS.

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.04 How to Batch and Match Returns with Acknowledgement Files

1. File Names

The following information is provided to filers who may not be aware of how to batch their returns and match them up later with Acknowledgement Files. Because filers request to "re-hang" Acknowledgement Files so frequently, it may be that their software is not reading and storing properly the ACK File Name(s) that appear within the ACK File Transmission. **The ACK File Name is generated by the Front-End Processing Subsystem (FEPS) as a 20 byte GTX Key and passed onto the UNISYS with the return file.** After UNISYS processing, this ACK File Name is returned with the ACK file in the RECAP record. When the ACK file is returned to the Transmitter, it is renamed to a DOS 8.3 byte format called the ACK Reference File Name with an extension. The name contains the same month and day from the GTX Key, a 4 digit sequence number assigned by the FEPS for that transmission, followed by the extension. See **Figure 34** for an explanation of the extension.

How to Batch Returns

Returns are to be transmitted, using the following specifications from the latest version of the Electronic Return File Specifications and Record Layouts.

- a. In Part II, **Section 1**, the record layout for the TRANA, the first record in any transmission, indicates where the return file batch information is to be entered.
- b. In Field 0060, the 5 digit ELECTRONIC TRANSMITTER IDENTIFICATION NUMBER (ETIN) assigned by the IRS, is entered. This is followed by TRANSMITTER'S USE CODE, 2 digits of the transmitter's choice to specify the type of returns (some transmitters use this field to identify which office or branch it belongs to or if it is a RAL return, etc.). It can also be left blank or zero filled.
- c. In Field 0070, the 3 digit JULIAN DAY (001-365) follows. Field 0080 is composed of 2 digit TRANSMISSION SEQUENCE NO (00-99) for the above Julian Day.
- d. In Part II, **Section 2**, the record layout for the TAX RETURN RECORD for page 1 of either the Form 1040, 1040A, or 1040EZ, indicates where the RETURN SEQUENCE NUMBER is entered, which is used for each return within the batch identified in the TRANA record above.
- e. Field 0007, the 16 digit RETURN SEQUENCE NUMBER (RSN), is composed of the following sub-fields:
 - a. ETIN of Transmitter 5n = Field 0060 of the TRANA
 - b. TRANSMITTER'S USE FIELD 2n = Field 0060 of the TRANA
 - c. JULIAN DAY
OF TRANSMISSION 3n = Field 0070 of the TRANA
 - d. TRANSMISSION SEQUENCE NUMBER 2n = Field 0080 of the TRANA
(00-99)
 - e. SEQUENCE NO. OF EACH RETURN 4n = 0000-9999

NOTE: Dial-up filers using ZMODEM with Checkpoint/Restart can file more than 500 returns per transmission with a maximum of 10,000. Dedicated leased line filers can file a maximum of 10,000 returns.

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.04 How to Batch and Match Returns with Acknowledgement Files continued

3. Receiving, Locating, Storing, and Matching ACK Files

- a. In Part I, **Section 3.01**, the Acknowledgement File format appears. It is composed of the original TRANA and TRANB received from the Transmitter, followed by the ACK KEY Record, ACK ERR Record(s) as applicable, and the ACK RECAP record.
- b. In Part I, **Section 2.02**, the ACK KEY RECORD is outlined.
 - (1) Field 0030 contains the RETURN SEQUENCE NUMBER (RSN) as submitted by the Transmitter in Field 0007 of page 1, 1040, 1040A, 1040EZ.
 - (2) Field 0090 contains the return Declaration Control Number (DCN), as submitted by the Transmitter in Field 0000, page 1, 1040, 1040A, or 1040EZ.
- c. In Part I, **Section 2.02**, the ACK RECAP is outlined.
 - (1) Field 0040 contains the ETIN plus TRANSMITTER'S USE CODE as in the original transmitter's RECAP.
 - (2) Field 0050 contains the JULIAN DAY OF TRANSMISSION as in the original transmitter's RECAP.
 - (3) Field 0060 contains the TRANSMISSION SEQUENCE NUMBER FOR JULIAN DAY in Field 0050, as in the original transmitter's RECAP.
 - (4) Field 0140 contains the ACKNOWLEDGEMENT FILE NAME, which was generated by the FEPS in the **"Transmission file has been received with the following GTX Key"** message. (Software developers/transmitters must program to wait for this message and should store the File Name for comparison with the ACK File transmission when received.)
- d. In summary, the transmitter and ERO have numerous ways of matching up their batches of return files they transmitted with the ACK files they receive. The way ACK Files are transmitted back to the transmitter depends on the file transfer protocol the transmitter is using to pick them up. If transmitters do not write their software to parse out the individual ACK files that may be sent in one big transmission, they will not realize they have received more than one ACK File. Refer to Part I, Section 1.02.

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.04 How to Batch and Match Returns with Acknowledgement Files

e. CAUTION:

- |

- (1) Block zero ("0") identifies the filename. Data is transmitted starting in Block one ("1") up to Block "255" and then rolls to Block "0". The last block for the file is padded with "Ctrl Z" characters. The next transmission packet should be the End of Transmission (EOT) character (ASCII - "cntl d"). If there is another file, the next block, Block "0" will contain the next filename. Otherwise a Block "0" without a filename will be followed by the EOT character.
- (2) **If using ZMODEM, Acknowledgement Files are sent as separate files within the transmission, with "zfile" and "eof" in between each file, with a "zfin" at the end of all files.** Filer's software should read for the "zfile" and "eof" and store the file under the IRS File Name in the directory for each ACK File within the ACK transmission. The Front-End Processing System is set to overwrite when sending ACK Files.
- (3) Sometimes transmitters will use a different protocol if they are having problems with one. **Transmitter's software must be flexible to handle the above rules when various file transfer protocols might be used in order to parse their individual ACK files properly for correct storage in their directories.** Otherwise, transmitters may not realize they have received more than one ACK file and store multiples under one of the ACK File Names.

f. ETD Batching and Matching

The ETD batching and Acknowledgement File processing follow the same patterns as 1040 returns.

Section 4 - Types of Records

.01 Transmitter Records

See Part II Record Layouts for the exact formats of the Trans Record "A" (TRANA), Trans Record "B" (TRANB), and RECAP Record.

1. TRANA and TRANB Records*

The first two records of a transmitted file are the Transmitter Records TRANA and TRANB. These records contain data entered by the transmitter. (The "transmitter" is defined as the firm transmitting directly to the IRS.)

2. RECAP Record

The RECAP Record follows the Tax Return Records and is the final record of a transmitted file. The RECAP Record provides balancing counts for the tax returns contained in the transmitted file.

.02 Tax Return Records

See Part II Record Layouts for the exact formats of individual records listed below. All records within a tax return should appear in the order listed in Part II, Record Layouts or in the order of the Attachment Sequence Number preprinted on the corresponding paper form. (Refer to Section 2.01, Item 11)

All "total" fields must have a significant entry when there are amounts leading to the total. Any "total" field that has a significant entry must have at least one significant amount leading to that total. Otherwise, processing of the tax return will be delayed to resolve the discrepancy.

1. Tax Form Record

Each tax return must begin with the Tax Form Record, which consists of Form 1040 Page 1 and Form 1040 Page 2, or Form 1040A Page 1 and Form 1040A Page 2, or Form 1040EZ Page 1.

2. Schedule and Form Records

Some schedules and forms consist of multiple pages. Each page of a multiple-page schedule or form is a separate record within the tax return.

Multiple occurrences of certain schedules and forms are permitted. Refer to Attachment 11 for a list of the maximum number of schedules and forms permitted in an electronically filed tax return. When there are multiple occurrences of schedules or forms, the Page Number must be sequential within the Form/Schedule Occurrence Number of the schedule or within the Form Occurrence Number of a form.

SECTION 4 - TYPES OF RECORDS

.02 Tax Return Records continued

a. Instructions for Multiple Occurrences of Schedules C and C-EZ:

Schedule C and Schedule C-EZ are separate schedule types. The Form/Schedule Occurrence Number in the Record ID must be incremented starting with "0000001" for each schedule type. For example, if a joint return contains four Schedules C for the primary taxpayer and one Schedule C-EZ for the secondary taxpayer, the first Schedule C will contain "0000001" in the Form/Schedule Occurrence Number, the second Schedule C will contain "0000002" in the Form/Schedule Occurrence Number, etc. The Form/Schedule Occurrence Number for the Schedule C-EZ will contain "0000001". If this format is not followed, the return may be rejected or the refund delayed.

The number of Schedules C plus the number of Schedules C-EZ cannot exceed a total of eight. When eight Schedules C are transmitted, no Schedule C-EZ can be transmitted. When a Schedule C-EZ is transmitted for a taxpayer, no Schedule C can be transmitted for the same taxpayer.

b. The "Form Payment" record is considered to be a form, although there is no equivalent paper form.

3. Foreign Employer Compensation (FEC) Record

The FEC RECORD is required information to support entries to Line 7, Forms 1040 and 1040A, and Line 1, Form 1040EZ, for compensation received from non-U.S. employers who do not have EIN's nor issue Forms W-2. The FEC RECORD must be completed when the Foreign Employer Compensation Literal, Field No. 0378 of the Tax Form indicates "FEC". A maximum of 10 FEC RECORD's are permitted. The total of Foreign Employer Compensation Amount(s) from Field No. 0220 of the FEC RECORD(s) is reported in the Foreign Employer Compensation Total, Field No. 0379, of Forms 1040, 1040A, and 1040EZ. The appropriate address fields, U.S. or Foreign, must be completed on the FEC RECORD to identify the location at which the wage-recipient resided when the services for the Foreign Employer were performed. If the services for the Foreign Employer were performed in the U.S., enter numeric value "00" (not shown in the POD Code Table) for the Post of Duty Code Field No. 0130.

4. Authentication Record

The Authentication (ATH) Record is used when the taxpayer(s) is filing an Online return and/or electing to use the Self-Select or Practitioner PIN (Personal Identification Number) for e-file signature option. Only one Authentication Record is permitted per tax return.

5. Statement Records

Statement Records can only be used by the electronic filer when the number of data items exceeds the number that can be contained in the space provided on the printed schedule or form, or when the data must be provided on a separate continuation statement record, or when a statement of explanation is required for a specific condition.

See Section 8 for Statement Record information.

SECTION 4 - TYPES OF RECORDS

.02 Tax Return Records continued

6. STCGL/LTCGL Records

"STCGL" is the Short Term Capital Gain or Loss Record and "LTCGL" is the Long Term Capital Gain or Loss Record. Each record is considered a separate transaction. These transaction records are used when there is a need to transmit five or more transactions with an electronically filed return. (Use the Schedule D to report four or less for short term and long term transactions.) Each Schedule D and/or F8865 occurrence may have up to 5000 transaction records (i.e., 5000 short term and 5000 long term). The "STCGL" and/or "LTCGL" transaction record must be transmitted prior to the parent form (i.e., Sch. D or 8865). The "STCGL" can be submitted without the "LTCGL" and vice versa. When the "STCGL" or "LTCGL" transaction record is present, then "STCGL" or "LTCGL" record CANNOT be blank. All "STCGL" and/or "LTCGL" transaction records must be in the appropriate numerical order based on occurrence number within subpart occurrence and each set must start with "0000001".

7. Preparer Note, Election Explanation and Regulatory Explanation Records

- a. Preparer Note (NTE) records can be used by the paid preparer, electronic return originator or taxpayer to provide additional, voluntary information related to the tax return but not required to be attached to it.
- b. Election Explanation (ELC) records are used when the taxpayer makes an election for certain tax treatment, status, exception or exemption based on an instruction for the tax form or in a related tax publication when there is no official IRS form designed for that purpose. The specific "election" must be cited followed by any explanatory or supporting information required. Multiple elections can be combined on one page record; separate page records can be used for each applicable election; and/or, multiple page records can be used for one election. The maximum number of ELC page records is 20. Enter the terminus character (#) after the last significant character in each ELC page record.
- c. Regulatory Explanation (REG) records are similar to Election Explanation records and are used when the taxpayer cites a specific regulation for certain tax treatment, status, exception or exemption when there is no official IRS form designed for that purpose. The specific "regulation" must be cited followed by any explanatory or supporting information required. Multiple regulatory explanations can be combined on one page record; separate page records can be used for each applicable regulation cited; and/or, multiple page records can be used for one regulatory explanation. The maximum number of REG page records is 20. Enter the terminus character (#) after the last significant character in each REG page record.

SECTION 4 - TYPES OF RECORDS

.02 Tax Return Records continued

8. State Records

State Records include the Generic Record "STbbbb0001bb" and the Unformatted Record "STbbbb0002bb". There can be only one Generic Record for each return. There can be up to nine Unformatted Records for each return. The Generic Record must be present and must precede any other State Record.

See Section 12 for specifications and examples of the State Records.

9. Summary Record

The Summary Record is the final record for each tax return. This record contains electronic filer identification data, the counts for Form, Schedule, Authentication, Statement, Preparer Note, Election Explanation, and Regulatory Explanation Records included in the return, and the paper document indicators. (A value of "1" in a paper document indicator field shows that the paper document specified is a part of the return and has been attached to the Form 8453). It also contains the Electronic Postmark fields, the IP (Internet Protocol) fields and the Software Identification fields.

SECTION 5 TYPES OF CHARACTERS

This section identifies the types of characters that are valid for an electronically filed return. Although characters other than these may be entered by a taxpayer on the paper form, the invalid characters are not key entered to the electronically filed return.

THE FOLLOWING THREE CHARACTERS "[", "]", and "#" ARE RESERVED AS DELIMITERS AND CANNOT APPEAR AS DATA CHARACTERS. The left ([]) and right ([]) brackets are used to enclose Field Sequence Numbers. The Pound Sign (#) (Record Terminus Character) is used to indicate the End of Record.

.01 Allowable Characters

1. Alpha (A)

Upper case alpha characters only: A - Z

Literal values - Enter exact character string from the Field Description in Part II Record Layouts.

2. Numeric (N)

Numeric characters only: 0 - 9

a. MONEY AMOUNT (N) (Signed Numeric) -

Enter whole dollar amounts (do not enter cents).

- (1) Fixed format: 12 characters, right-justified with leading zeros; the right-most position is reserved for the sign. A blank () indicates a gain and a minus sign (-) indicates a loss.

Non-significant - Zero-fill the field, reserving the right-most position for the sign.

- (2) Variable format: Leading zeros are dropped. For a positive value, the trailing blank that indicates a gain is dropped. For a negative value in a field that can contain either a gain or a loss, the minus sign (-) must be present in the last position of the signed numeric field.

Non-significant - Omit the field.

SECTION 5 TYPES OF CHARACTERS

.01 Allowable Characters continued

- b. **RATIO** (R) (percentage) - Left-justify and zero-fill for both fixed and variable formats. DO NOT ENTER A DECIMAL POINT. Other than the exception listed below, ratio fields contain six numeric characters with the decimal point assumed to be between the left-most and the second left-most positions. If less than 100%, precede with a zero.

Examples: 25.32% = 025320, 105% = 105000

- (1) **EXCEPTION:** "Rate" fields on Form 4136 equal six numeric characters. The decimal point is assumed to precede the left-most position. Transmit all six positions, left-justified and zero-filled.

Examples: Rate .183 = 183000
Rate .03967 = 039670
Rate .17 = 170000

- (2) **EXCEPTION:** "Rate" fields on Form 5471 equal ten numeric characters. Transmit all ten positions, left-justified and zero-filled. The decimal point is assumed to be between the third and fourth left most position.

Examples: Rate .76 = 0007600000
Rate 1.54 = 0154000000
Rate 1 = 0010000000

- c. **EIN** (Employer ID Number) (N), e.g., if no EIN is present on Schedule C or Schedule F - for fixed format, blanks should be entered; for variable format, the field should be omitted.
- d. **ZIP CODE** (N) should be left-justified. For fixed format, if there are only five Zip Code characters, the seven remaining positions can be either blank-filled or zero-filled. For variable format, if there are only five Zip Code characters, transmit the five numeric characters.
- e. **DATE** (DT) - M = Month, D = Day, Y = Year (YYYY, YYYYMM, YYYYMMDD, MMYYYY, MMDDYYYY); if date is not known or covers various dates, enter zeros unless otherwise specified in the record layout field description. Leading zeros cannot be dropped from date fields for both fixed and variable formats.

If a date field is not defined as "DT" in Part II Record Layouts, then the Field Description will specify the required date format.

- f. **OTHER UNSIGNED NUMERIC FIELDS** (N)

- (1) Fixed format: Enter the numeric characters, right-justified and zero-filled.

Non-significant - Blank-fill (unless otherwise specified in the Record Layout for that field).

SECTION 5 TYPES OF CHARACTERS

.01 Allowable Characters continued

- (2) Variable format: For most unsigned numeric fields other than ratio, EIN, Zip Code, and date fields, leading zeros may be dropped.

Leading zeros cannot be dropped from the Business Code field of Schedules C/C-EZ nor from the Agricultural Activity Code field of Schedule F. The leading zero cannot be dropped from the two-digit value of the Post of Duty field of Forms 2555/2555EZ, Foreign Employer Compensation (FEC) Record, or from the "Type of Use" fields of Form 4136.

Non-significant - Omit the field.

3. Alphanumeric (AN)

Upper case alpha characters A - Z; numeric characters 0 - 9; and special characters in cases listed below.

Literal values - Enter exact character string from Field Description in Part II Record Layouts.

Non-significant - For fixed format, blank-fill; for variable format, omit the field.

- a. Special Characters - Only the following are permitted in certain cases: Ampersand (&); blank (), often shown in the record layouts as "b"; comma (,); hyphen (-); less-than (<); percent (%); plus (+); and slash (/).
- b. Special Symbols and their hexadecimal conversion characters for ASCII are below:

<u>Symbol</u>	<u>ASCII Hex</u>	<u>Symbol</u>	<u>ASCII Hex</u>
[5B	-	2D
]	5D	&	26
#	23	/	2F
<	3C	%	25

SECTION 5 TYPES OF CHARACTERS

.02 Special Cases for Special Characters

1. Form 1040

Name Line 1: A - Z; ampersand (&); blank (); hyphen (-); and less-than (<).

Name Line 2: A - Z; 0 - 9; ampersand (&); blank (); hyphen (-); percent (%)
for "in care of" address; and slash (/).

Street Address: A - Z; 0 - 9; blank (); hyphen (-); and slash (/).

City: At least three characters must be entered; A - Z; blank ();
APO/FPO - Refer to Attachment 4.

State: A - Z - Refer to Attachment 3.

Dependent Names: A - Z; blank (); and hyphen (-).

2. Form 5329

Name of Person Subject to Penalty Tax: A - Z; blank (); hyphen (-);
and less-than (<).

3. Form 8606

Nondeductible IRA Name: A - Z; blank (); hyphen (-);
and less-than (<).

4. Forms W-2/W-2G/1099-R

Employer Name: A - Z; 0 - 9; ampersand (&); comma (,); hyphen (-); plus (+);
and slash (/).

City/State/Zip: A - Z; 0 - 9; comma (,); and hyphen (-).

5. Foreign Employer/Payer Address on Forms W-2/W-2G/1099-R

Employer/Payer State: Period (.).

6. Employee, Recipient/Winners with Foreign Address on Form W-2/W-2G/1099R

Employee/Recipient/Winner State: Enter Period (.).

7. Other Schedules/Forms with Similar Fields

Follow character set instructions for fields that most resemble those listed
above.

8. Summary Record

IP Address: 0-9, A-F, period (.) or blank ().

SECTION 6 - CRITERIA FOR FILER FRONT-END CHECKS

.01 Refund Delay Conditions

The following conditions may delay the refund and/or change the refund amount.

1. Taxpayer owes back taxes, either individual or business (refund offset).
2. Taxpayer owes delinquent child support (refund offset).
3. Taxpayer has certain delinquent federal debit, such as student loans, etc. (refund offset).
4. The last name and social security number of the primary taxpayer must be the same as on last year's return or the return will be delayed at least one week for rematching. It is **strongly** suggested that you use the name as it appears on the mailing label of the tax package.
5. The Estimated Tax payments reported on the return do not match the Estimated Tax payments recorded on the IRS Master File. This generally occurs when:
 - a. The spouse made separate Estimated Tax payments and filed a joint return, or vice versa; or
 - b. The return was filed before the last Estimated Tax payment was credited to the account.
6. The taxpayer has a Schedule E claiming a deduction for a questionable tax shelter.
7. The taxpayer is claiming a blatantly unallowable deduction.
8. The taxpayer is considered to be a first-time filer. A first-time filer is defined as an taxpayer who has not filed a tax return as a primary or secondary taxpayer during the previous ten years.

SECTION 6 - CRITERIA FOR FILER FRONT-END CHECKS

.02 Optional Social Security Number Validation against Label

Preparers may wish to make a computer check on the validity of the SSN's of those taxpayers who have IRS preprinted mailing labels to prevent data entry errors that would result in delayed refunds. The two alpha characters that appear on the IRS label are check digits that can be used to verify the SSN. Use the following formula to validate the transcription of the SSN when the taxpayer presents an IRS mailing label:

1. Generate the high order check digit by multiplying the specific digits by the appropriate weight multiple.

<u>Digit of the SSN</u>	<u>Times</u>	<u>Weight Multiple</u>
1st position (high order)	X	+1
2nd position	X	+2
3rd position	X	-4
4th position	X	+1
5th position	X	+2
6th position	X	-4
7th position	X	+1
8th position	X	+2
9th position	X	-4

2. Add the products to an accumulator. If the net result of the accumulation is within the range of 0 through -22, select the alphabetical equivalent from the alphabetic table below. If the net result is outside the range of the table, check the sign of the accumulation.

If the sign is plus, subtract 23 from the result; if the sign is minus, add 23 to the result. Repeat this until the result is within the range of the table and select the alphabetic equivalent from the table for the high order position of the check digit.

SECTION 6 - CRITERIA FOR FILER FRONT-END CHECKS

.02 Optional Social Security Number Validation against Label continued

3. Generate the low order position of the check digit by multiplying the specific digits by the appropriate weight multiple.

<u>Digit of the SSN</u>	<u>Times</u>	<u>Weight Multiple</u>
1st position (low order)	X	+1
2nd position	X	-3
3rd position	X	+1
4th position	X	-3
5th position	X	+1
6th position	X	-3
7th position	X	+1
8th position	X	-3
9th position	X	+1

4. Add the products to an accumulator and repeat the calculation in "2" above to arrive at the low order position of the check digit.

5. Alphabetic Table

0 = A	-8 = K	-16 = T
-1 = B	-9 = L	-17 = U
-2 = C	-10 = N	-18 = V
-3 = D	-11 = O	-19 = W
-4 = F	-12 = P	-20 = X
-5 = H	-13 = Q	-21 = Y
-6 = I	-14 = R	-22 = Z
-7 = J	-15 = S	

SECTION 6 - CRITERIA FOR FILER FRONT-END CHECKS

.03 SSN Validation

Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.

.04 Optional Validation of Routing Transit Number (RTN)

Verify the validity of the Routing Transit Number by computing the check digit, which is the ninth digit of the RTN. There may be instances in which the RTN is valid in format and equal to an actual number used by a financial institution, but is not yet on the Financial Management Organization Master File (FOMF). In these cases, the tax return would be rejected.

The steps are as follows:

1. Multiply each of the first eight digits of the RTN by the appropriate multiplier (the first digit multiplied by 3, the second by 7, the third by 1, the fourth by 3, the fifth by 7, the sixth by 1, the seventh by 3, and the eighth by 7).
2. Add all the products.
3. Subtract the sum of all the products from the next multiple of ten.
4. The remainder is the check digit, which must be equal to the ninth digit of the RTN.

Note: If the sum of the products is evenly divisible by 10, the check digit is zero (0).

5. Example:

If 120139013 were the RTN, verify the check digit as follows:

- a. Multiply each of the first eight digits, 12013901, by 37137137 respectively:

Routing Transit Number	1	2	0	1	3	9	0	1
Constant Multiplier	X3	X7	X1	X3	X7	X1	X3	X7
	<u>3</u>	<u>14</u>	<u>0</u>	<u>3</u>	<u>21</u>	<u>9</u>	<u>0</u>	<u>7</u>

- b. Add the products: $3 + 14 + 0 + 3 + 21 + 9 + 0 + 7 = 57$
- c. Subtract the sum of all the products from the next multiple of ten:
 $60 - 57 = 3$
- d. The remainder is the check digit: 3
- e. If the check digit does not equal the ninth digit of the RTN, verify that the first eight digits of the RTN were correctly entered from the source document and recompute if appropriate.

Note: If the check digit does not match, the refund cannot be directly deposited.

SECTION 7 - FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

The instructions in sub-sections 7.01 through 7.04 must be carefully followed to avoid delaying returns for error conditions. They must be included in electronic filers' programs as consistency tests and in the data entry instructions.

The Primary SSN, Primary Name Control, State Abbreviation, and Zip Code should be key verified to avoid lengthy delays caused by mismatches with existing taxpayer information in IRS records or by undeliverable refund checks.

.01 Name Controls for Individual Tax Returns

1. Primary Name Control (SEQ 0050) of Form 1040/1040A/1040EZ must equal the first four significant characters of the primary taxpayer's last name. No leading or embedded spaces are allowed. The first left-most position must contain an alpha character. Only alpha, hyphen, and space are allowed. Omit punctuation marks, titles and suffixes.

Spouse's Name Control (SEQ 0055) of Form 1040/1040A/1040EZ, Dependent Name Control (SEQ 0172, 0182, 0192, 0202, 0212) of Form 1040/1040A, Qualifying Child Name Control (SEQ 0007, 0077) of Schedule EIC, Parent Name Control (SEQ 0045) of Form 8615, and Child Name Control (SEQ 0015) of Form 8814 must meet the same criteria.

Examples:

<u>Individual Name</u>	<u>Primary Name Control</u>
John Brown	BROW
John Di Angelo	DIAN
John En, Sr.	EN
John Lea-Smith	LEA-
Joe McCarty	MCCA
Mary Smith & John Jones	SMIT
John O'Neil	ONEI

2. Consider certain foreign suffixes as part of the last name (i.e., Armah-Bey, Paz-Ayala, Allar-Sid). Particular attention must be given to those names that incorporate a mother's maiden name as a suffix to the last name. This practice is common in names of Spanish extraction. Consider the mother's maiden name as part of the surname for Name Control purposes.

Examples:

<u>Individual Name</u>	<u>Primary Name Control</u>
Abdullah Allar-Sid	ALLA
Jose Alvarado Nogales	ALVA
Juan de la Rosa Y Obregon	DELA
Pedro Paz-Ayala	PAZ-
Donald Vander Neut	VAND
Otto Von Wodtke	VONW
John Big Eagle	BIGE
Mary Her Many Horses	HERM
John Smith Gonzalez	GONZ
Maria Acevedo Smith	SMIT
John Garcia Garza Hernandez	GARZ

Section 7 - Formats for Name Controls, Name Lines, and Addresses

.01 Name Controls for Individual Tax Returns continued

3. Below are examples of Indo-Chinese last names and the derivative Name Control. Some Indo-Chinese names have only two characters. Indo-Chinese names often have a middle name of "Van" (male) or "Thi" (female).

Examples:

<u>Individual Name</u>	<u>Primary Name Control</u>
Binh To La	LA
Kim Van Nguyen	NGUY
Nhat Thi Pham	PHAM
Jin-Zhang Qui & Yen-Yin Chiu	QUI

.02 Name Line 1 Format

1. Name Line 1 (SEQ 0060) of Form 1040/1040A/1040EZ can have no leading or consecutive embedded spaces. The only characters allowed are alpha, ampersand (&), hyphen (-), less-than sign (<), and space. The left-most position must be alpha. The less-than sign replaces the intervening space to identify the primary taxpayer's last name. It cannot be preceded by or followed by a space.
2. All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters shifted to the left in their place (e.g., O'Shea = OSHEA).
3. Numeric characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III).
4. When a suffix such as "JR" or "III" is part of the name, enter a less-than sign (<) between the suffix and the last name. Do not enter a space before or after any less-than sign; the less-than sign takes the place of a space.

Titles such as "M.D." or "Ph. D.", which are not part of a give name, may be omitted.

5. Name Line 1 CANNOT CONTAIN MORE THAN 35 CHARACTERS.

If information in Name Line 1 exceeds 35 characters, truncate using the following priority:

- a. Substitute the initial for the second given name.
- b. Omit the second initial of the secondary taxpayer, if necessary.
- c. Omit the second initial of the primary taxpayer, if necessary.
- d. Substitute initials for the secondary taxpayer's given name.
- e. Substitute initials for the primary taxpayer's given name.

Section 7 - Formats for Name Controls, Name Lines, and Addresses

.02 Name Line 1 Format continued

6. Enter taxpayer names as follows:

- a. For one taxpayer: Enter first name, a space, middle name or middle initial, a less-than sign (<), last name. (The last name of the individual must be contained within this name line field.) If there is a suffix, enter a less-than sign (<) between the last name and the suffix.
- b. For two taxpayers with same last name: Joint returns must contain one ampersand (&) between taxpayers' first names. The taxpayer whose first name is associated with the Primary SSN used on the return must be entered first, and the last name of that taxpayer must be identified by a preceding less-than sign (<).
- c. For two taxpayers with different last names: If the spouse uses a different last name, enter the primary taxpayer's first and last names as above for one taxpayer's name, but after the last name, add another less-than sign (<) followed by an ampersand and the full name of the spouse. A maximum of two less-than signs are permitted. Any suffixes should follow the primary taxpayer's last name only.

Examples:*

Enter as:

John C. (Brown), III	JOHN C<BROWN<III
John M. (Brown), M.D.	JOHN M<BROWN
Henry A. (Carter)	HENRY A<CARTER
Frank N. (De Porta)	FRANK N<DE PORTA
Timothy (Jackson), 2nd	TIMOTHY<JACKSON<II
Carl A. (Jones) & Angie Myer	CARL A<JONES<& ANGIE MYER
Charles (Jones) & Diane D. Jones, M.D.	CHARLES & DIANE D<JONES
Florence E. (Jones) MD	FLORENCE E<JONES
Alfred (Newman), Minor	ALFRED<NEWMAN<MINOR
James R. (O'Donnell)	JAMES R<ODONNELL
James (Oliver-Keogh), 3rd	JAMES<OLIVER-KEOGH<III
Lillie B. (Owen-Smith)	LILLIE B<OWEN-SMITH
J. B. (Smith) Jr. & Ann Trent	J B<SMITH<JR & ANN TRENT
John A. (Smith), III & Ann Smith, M.D.	JOHN A & ANN<SMITH<III
John A. and Jane B. (Smith)	JOHN A & JANE B<SMITH

- d. For other than Joint Return and deceased taxpayer: Enter the literal "DECD" after the surname of the deceased taxpayer (e.g., John A<Doe<DECD or John A<Doe<JR DECD).
- e. For a Joint Return with the same last name and Primary taxpayer is deceased: Enter the literal "DECD" after the first name and/or initial of the deceased taxpayer (e.g., John A DECD & Jane B<Doe or John A DECD & Jane B<Doe<JR).
- f. For a Joint Return with the same last name and Secondary taxpayer is deceased: Enter the literal "DECD" after the first name and/or initial of the deceased taxpayer (e.g., John A & Jane B DECD<Doe or John A & Jane B DECD<Doe<SR).

Section 7 - Formats for Name Controls, Name Lines, and Addresses

.02 Name Line 1 Format continued

- g. For a Joint Return with different last names and either the Primary OR the Secondary taxpayer is deceased: Enter the Literal "DECD" after the surname of the deceased taxpayer (e.g., John A<Doe<DECD & Jane B Smith or John A<Doe<III DECD & Jane B Smith; John A<Doe<& Jane B Smith DECD or John A<Doe<JR & Jane B Smith DECD).
- h. For a Joint Return with the same last name and both taxpayers are deceased: Enter the literal "DECD" after the first name and/or initial of the deceased taxpayer (e.g., John A DECD & Jane B DECD<Doe or John A DECD & Jane B DECD<Doe<JR).
- i. For a Joint Return with different last name and both taxpayers are deceased: Enter the literal "DECD" after the surname of the deceased taxpayer (e.g., John A<Doe<DECD & Jane B Smith DECD or John A<Doe<SR DECD & J B Smith DECD).

* Parentheses indicate the last name of the taxpayer with Primary SSN.

Section 7 - Formats for Name Controls, Name Lines, and Addresses

.03 Street Address Format

1. The Street Address (SEQ 0080) of Form 1040/1040A/1040EZ contains the house number and street, route number, post office box, or box number. Enter college, building, or post office branch as the address if no other mailing address is given. If there is no address information, the literal "NONE" must be entered in the Street Address field.
2. Do not use the "#" symbol, "No.", or "Number" as a prefix to an apartment, house, P.O. Box, or route.
3. Always add "ST", "ND", "RD", "TH" to a numbered street or avenue. Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.
4. Enter one-half as 1/2 (no spaces).
5. Plurals for apartment, avenue, road, street, etc., are entered as APTS, AVES, RDS, STS, etc.
6. Replace a period with a space.
7. For military overseas addresses, enter the letters "APO" or "FPO" in the first three left-most positions of the City field. Refer to Attachment 4 for list of valid APO/FPO City/State/Zip Codes.
8. Words may be abbreviated unless the word is a proper name. Refer to Attachment 2 for list of acceptable abbreviations.

Examples:	Enter as:
3 Ave.	3RD AVE
Circle Drive	CIRCLE DR
Lane Building	LANE BLDG
Northeast Street	NORTHEAST ST
South Court Street	S COURT ST
Third Street	THIRD ST

Section 7 - Formats for Name Controls, Name Lines, and Addresses

.04 Name Line 2 Format

Name Line 2 (SEQ 0070) of Form 1040/1040A/1040EZ is used for a street address that requires two lines or for an "in care of" address.

An "in care of" address must be indicated by a percent (%) character, followed by a space, followed by the name of the person who is in care of the delivery.

Example 1: Mr. John Jones
In care of Alice B. Smith
801 Brown St.

Enter As: JOHN JONES (Primary First Name, Primary Last Name)
% ALICE B SMITH (Name Line 2)
801 BROWN ST (Street Address)

If two addresses are present, enter the actual mailing address in the Street Address field. Enter the post office box in the Street Address field only if the post office does not deliver mail to the street address. The remaining address should be entered in the Name Line 2 field. Do not enter a post office box in the Name Line 2 field.

Example 2: Mr. John Jones
80 Erie Street Apartment 5
Great Lakes Resort

Enter As: JOHN JONES (Primary First Name, Primary Last Name)
GREAT LAKES RESORT (Name Line 2)
80 ERIE ST APT 5 (Street Address)

Example 3: Mr. John Jones
1 Lost Way
P.O. Box 1502

Enter As: JOHN JONES (Primary First Name, Primary Last Name)
1 LOST WAY (Name Line 2)
PO BOX 1502 (Street Address)

Example 4: Mr. John Jones
P.O. Box 150
State University

Enter As: JOHN JONES (Primary First Name, Primary Last Name)
STATE UNIVERSITY (Name Line 2)
PO BOX 150 (Street Address)

Section 7 - Formats for Name Controls, Name Lines, and Addresses

.05 Business Name Controls for Forms W-2, W-2G, W-2GU, 1099-R, 2441 and Schedule 2

The business Name Control consists of four alpha and/or numeric characters. The ampersand (&) and hyphen (-) are the only special characters permitted in the Name Control. The Name Control can have fewer than four characters. Blanks may be present only as the last two positions of the Name Control.

1. Individuals (Sole Proprietorships)

Always use the first four characters of the individual's (sole proprietor's) last name.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Arthur P. <u>Aspen</u>	ASPE
Jane & Mark <u>Hemlock</u> The Sunshine Cafe	HEML
John and Mary <u>Redwood</u>	REDW

2. Estates

Always use the first four characters of the last name of decedent. The last name of the decedent may be followed by the word "Estate" in the first name line.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Estate of Jay <u>Gold</u>	GOLD
Homer J. <u>Maroon</u> Estate	MARO
Frank <u>White</u> Estate Alan Baker Exec.	WHIT

Section 7 - Formats for Name Controls, Name Lines, and Addresses

.05 Business Name Controls for Forms W-2, W-2G, W-2GU, 1099-R, 2441 and Schedule 2 continued

3. Partnerships

Determine the Name Control using the following order of selection:

- a. Derive the Name Control for partnership entities from the trade or business name of the partnership. Omit the word "The" when it is followed by more than one word. Include the word "The" when it is followed by only one word.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Alabaster Group B.J Fuschia, M.L. Magenta, & R. T . Indigo Ptrs.	ALAB
The <u>Green</u> Parrot	GREE
Harold J. Crimson & Bernard L. Ochre et at Ptr. <u>Howard Azure Development Co.</u>	HOWA
W.P Plum & H.N. Lavender dba <u>P & L Pump Co.</u>	P&LP
<u>Rose</u> Restaurant	ROSE
<u>The Blues</u>	THEB
<u>Violet Drywall Finishers</u> William Wheat, Gen. Ptr	VIOL

- b. If no trade or business name is present, derive the Name Control from the surname of the first listed partner.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>Burgundy</u> , Olive & Cobalt, Ptrs.	BURG
Bob <u>Orange</u> & Carol Black	ORAN
G.H. <u>Orchid</u> et al Ptrs.	ORCH
A.B., C.D., & E.F. <u>Turquoise</u>	TURQ

Section 7 - Formats for Name Controls, Name Lines, and Addresses

.05 Business Name Controls for Forms W-2, W-2G, W-2GU, 1099-R, 2441 and Schedule 2 continued

4. Corporations

a. Use the first four significant characters of the corporation name.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>11th</u> Street Inc.	11TH
<u>Falcon</u> Field Plow Inc.	FALC
<u>J.R.</u> Oriole Inc.	JROR
<u>P & P</u> Company	P&PC
<u>Purple</u> Martin Ltd.	PURP
<u>RS</u> Corporation	RSCO
<u>Whippoorwill</u> Homeowners Assn.	WHIP
<u>Y-Z</u> Drive Co.	Y-ZD
<u>ZZZ</u> Club	ZZZC

b. When determining a corporate Name Control, omit the word "The" when it is followed by more than one word. Include the word "The" when it is followed by only one word.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
The <u>Meadowlark</u> Co.	MEAD
The <u>Swan</u>	THES

Section 7 - Formats for Name Controls, Name Lines, and Addresses

.05 Business Name Controls for Forms W-2, W-2G, W-2GU, 1099-R, 2441 and Schedule 2 continued

c. If an individual name contains the following abbreviations, use corporate Name Control rules.

- SC - Small Corporation
- PA - Professional Association
- PC - Professional Corporation
- PS - Professional Service

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>Carl</u> Sandpiper M.D.P.A.	CARL
<u>John</u> Waxwing PA	JOHN
<u>Sam</u> Sparrow SC	SAMS

d. When the organization name contains the word "Fund" or "Foundation," corporate rules still apply.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
The <u>Joseph</u> Eagle Foundation	JOSE
<u>Kathryn</u> Canary Memorial Fdn.	KATH

e. Corporate Name Control rules apply to local governmental organizations and to chapter names of national fraternal organizations.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>City</u> of Fort Hulsache Board of Commissioners	CITY
<u>House</u> Assn. Of Beta XI Chapter of Omicron Delta Kappa	HOUS
<u>Rho</u> Alpha Chapter Epsilon Alpha Tau Fraternity	RHOA
<u>Waxwing</u> County Employees Association	WAXW

Section 7 - Formats for Name Controls, Name Lines, and Addresses

.05 Business Name Controls for Forms W-2, W-2G, W-2GU, 1099-R, 2441 and Schedule 2 continued

5. Trusts and Fiduciaries

Derive the Name Control from the name of the trust, using the following order of selection:

- a. For individuals, use the first four characters of the last name.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Richard L. <u>Aster</u> Charitable Remainder Unitrust	ASTE
Testamentary Trust U/W Margaret <u>Balsam</u> Cynthia Ivy & Laura Iris	BALS
Donald C. <u>Begonia</u> Trust FBO Mary, Karen, & Michael Violet	BEGO
Jonathan <u>Periwinkle</u> Irrevocable Trust FBO Patrick Redwood Chestnut Bank TTEE	PERI

- b. For corporations, use the first four characters of the corporate name.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>Daisy</u> Corp. Employee Benefit Trust	DAIS
<u>Marigold</u> Association Charitable Lead Trust	MARI
<u>Morningglory</u> Church Endowment Trust John J. Waxbean, Trustee	MORN

Section 7 - Formats for Name Controls, Name Lines, and Addresses

.05 Business Name Controls for Forms W-2, W-2G, W-2GU, 1099-R, 2441 and Schedule 2 continued

c. For numbered trusts and GNMA Pools, use the first digits of the trust number disregarding any leading zeros and/or trailing alpha characters. If there are fewer than four numbers, use the letters "GNMA" to complete the Name Control.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
GNMA Pool No. 00 <u>100</u> B	100G
ABCD Trust No. 00 <u>1036</u> , Lotusbank TTEE	1036
Trust No. <u>12190</u> , FBO Margaret Lily 00 <u>20</u> , GNMA POOL	1219 20GN

d. If none of the above information is present, use the first four characters of the last name of the trustee (TTEE) or beneficiary (FBO).

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Testamentary Trust Edward <u>Bluebell</u> TTEE	BLUE
Trust FBO The <u>Cherryblossom</u> Society	CHER
Trust FBO Eugene <u>Eucalyptus</u>	EUCA
Michael <u>Tulip</u> Clifford Trust	TULI

Note: "Clifford Trust" is the name of a type of trust.

Section 7 - Formats for Name Controls, Name Lines, and Addresses

.05 Business Name Controls for Forms W-2, W-2G, W-2GU, 1099-R, 2441 and Schedule 2 continued

6. Other Organizations

- a. The only organization that will always be abbreviated is Parent Teachers Association (PTA). The Name Control is "PTA" plus the first letter of a State, whether or not the state name is present as part of the name of the organization.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Parent <u>T</u> eachers <u>A</u> ssociation of San Francisco	PTAC
Parent <u>T</u> eachers <u>A</u> ssociation Congress of <u>G</u> eorgia	PTAG

- b. If the business name contains an abbreviation other than "PTA," the Name Control is the first four characters of the abbreviated name.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
<u>A</u> . <u>I</u> . <u>S</u> . <u>D</u>	AISD
<u>R</u> . <u>S</u> . <u>V</u> . <u>P</u> . Post No.245	RSVP

- c. The Name Control is the first four characters of the national title.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
Local 210 <u>I</u> nternational Canary Assn.	INTE
<u>L</u> aborers Union, AFL-CIO	LABO
Post 3120, <u>V</u> eterans of Space Wars of U.S. Dept. of Georgia	VETE

Section 7 - Formats for Name Controls, Name Lines, and Addresses

.05 Business Name Controls for Forms W-2, W-2G, W-2GU, 1099-R, 2441 and Schedule 2 continued

d. When an individual name and corporate name appear, the Name Control is the first four letters of the corporate name.

Example:

<u>Name Control Underlined</u>	<u>Name Control</u>
Barbara J. Zinnia <u>ZZ</u> <u>G</u> rain Inc.	ZZGR

e. For churches and their subordinates (i.e., nursing homes, hospitals), derive the Name Control from the legal name of the church.

Examples:

<u>Name Control Underlined</u>	<u>Name Control</u>
St. <u>B</u> ernard's Methodist Church <u>B</u> ldg. Fund	STBE
Diocese of Kansas City <u>S</u> t. <u>R</u> ose's Hospital	STRO
St. <u>S</u> ilver's Church Diocese of Larkspur	STSI

Section 7 - Formats for Name Controls, Name Lines, and Addresses

.06 Foreign Employer/Payer Address on Forms W-2/W-2G/W-2GU/1099-R

1. Employer/Payer Name Line 2: Foreign Street Address - If none, enter "NONE".

Employer/Payer Address: Foreign city, province or postal code.

Employer/Payer City: Foreign country name. Do not abbreviate the country name.

Employer/Payer State: Period (.).

2. Employee, Recipient/Winners with Foreign Address on Form W-2/W-2G/1099-R

Employee/Recipient/Winner Street Address: Foreign Street Address. If none, enter "NONE".

Employee/Recipient/Winner Address Continuation: Foreign city, province or postal code

Employee/Recipient/Winner City: Foreign Country Name. Do not abbreviate country name unless absolutely necessary.

Employee/Recipient/Winner State: Enter Period (.).

SECTION 8 - STATEMENT RECORDS

.01 General Information

Statement Records are transmitted as part of the tax return and can only be used when the Field Description in the Record Layouts contains "STMBnn". Statement Records follow the Tax Form, Schedules, Forms and Authentication Records and precede the Preparer Note, Election Explanation, Regulatory Explanation, State and Summary Records.

The record layouts for Form 5471, Form 5713 and especially Form 8865 and associated schedules contain statement references identified as "Global". These statement fields are usually found at the end of the data for a page of the form, right before the Record Terminus character. These statements are to be used to enter any data for statements/attachments that are referenced on the form or in the form instructions but do not have their own separate "Statement" field within the record layout.

See Section 10.02 for Error Reject Codes pertaining to Statement Records.

See Part II Record Layouts for the fields that can contain "STMBnn" and to determine how the data fields should be formatted.

See Part II Record Layouts Section 5 for the Statement Record Layout.

.02 Types of Statement Records

There are two types of Statement Records:

1. **Optional Statement Records** are used only when there are not enough occurrences in the Record Layouts for all the occurrences of a field needed for a particular schedule or form. An optional Statement Record must contain at least four Statement Lines. Fields that can contain a reference to an optional Statement Record are identified in the Record Layouts by an asterisk (*) before the Field Sequence Number. Related fields, which are identified by a plus sign (+), must be included in the Statement Record.

Example:

A taxpayer files Schedule A to claim a deduction for three types of other taxes paid, but the Record Layout for Line 8 of Schedule A only allows for one occurrence of "Other Taxes Type" (SEQ *0130) and "Other Taxes Amount" (SEQ +0135). A statement reference is entered in the field "Other Taxes Type" (SEQ *0130) of Schedule A, and each Statement Line (03-05) of the corresponding Statement Record will contain the type and amount for each of the other taxes paid.

2. **Required Statement Records** are used only when a statement of explanation is necessary. A required Statement Record must contain at least three Statement Lines and the second line must be blank. Fields that can contain a reference to a required Statement Record are identified in the Record Layouts by an at-sign (@) before the Field Sequence Number. Unlike optional statement fields, which can contain either data or a statement reference, required statement fields can contain a statement reference only.

SECTION 8 - FORMATS FOR STATEMENT RECORDS

.02 Types of Statement Records continued

Example:

A taxpayer files Schedule A to claim a deduction for interest paid on a mortgage by the taxpayer and another person, but the Form 1098 was received by the other person. The taxpayer is required to provide the name and address of the other person. A statement reference is entered in the field "Form 1098 Name/Address" (SEQ @0165) of Schedule A, and the name and address are entered in Statement Line 03 of the corresponding Statement Record.

.03 Statement Record Format

1. Each line of a Statement Record is counted as a separate record and must contain the Byte Count, Start of Record Sentinel, Record ID Group (Fields 0000 through 0006), Statement Data (Field 0010) and the Record Terminus Character. Each line is a fixed-sized record of 123 bytes whether transmitting in fixed or variable format. Delimiters "[" and "]" are not used on statement records.
2. Each statement line of the Statement Record contains the 80-character Statement Data.

When the total length of the related fields is less than 80 characters, the line must be blank-filled to equal the length of 80 characters.

When the total length of the related fields exceeds the 80-character length of the Statement Data (Field 6) of the Statement Record, the information must be provided in two parts. The second part is actually a separate "continuation" Statement Record, which requires a separate statement reference and statement number. Fields that can contain a reference to continuation statement record are identified by an asterisk and a plus sign (*+) before the Field Sequence Number.

3. The individual data fields of Statement Records are not keyed to Field Sequence Numbers. Therefore, all data fields must be formatted as fixed length fields, so that the data will appear in the correct positions. If a field contains no data, it must be blank-filled or zero-filled, as appropriate.
4. Each Statement Reference on the tax return must have a corresponding Statement Record.
5. The total number of Statement Records cannot exceed the total number of Statement References entered in the tax return.

SECTION 8 - FORMATS FOR STATEMENT RECORDS

.03 Statement Record Format continued

6. A maximum of 30 Statement References can be entered in a tax return.
7. A Statement Record can contain a maximum of two pages. The first page can contain a maximum of 50 lines. The second page can contain a maximum of 49 lines. There is an absolute limit of 999 statement lines permitted for each tax return.

When the second page of a Statement Record is used, data fields are entered on the first line (LN51) of Page 02 in the same format used for lines 03 - 50 of Page 01.

Note: If desired, the line numbering for Page 02 can begin with "LN01", instead of "LN51"; however, do not enter titles and column headings in the first two lines of Page 02, regardless of the line numbering style used.

8. The Statement Reference and the corresponding Statement Record contain a Statement Number, which can equal any number from 01 to 99. The Statement Reference Numbers on the tax return must be in ascending numerical sequence and must be referenced in the same order as the transmission sequence of the schedules and forms. A Statement Number cannot be used more than once.

Note: Although Statement Numbers must be in ascending sequence, they do not have to be in consecutive numerical sequence.

9. The first line of the first page of a statement record (PG01 LN01) will contain a literal description (title) of the statement record. It is recommended that the name and page of the schedule or form precede any other descriptive information entered on this line (e.g., "SCHEDULE B PAGE 1 Schedule B Interest Income").
10. An optional statement record must contain at least four lines. The second line of the first page of an optional statement record (PG01, LN02) contains the column headings from the schedule or form (e.g., "ST PROP DESCRIP", "DATE.."), with the headings spaced as they would appear on the printed form).
11. Each subsequent line of an optional statement record (LN03 to LN99) contains the related data fields in the format in which they appear in the record layouts. It is imperative that the data fields are entered in the statement record with the exact length and format defined in the record layouts.
12. A required statement record must contain at least three lines. The second line of a required statement record (LN02) must be blank.
13. Each subsequent line of a required statement record is used as needed for a narrative statement of explanation or to supply any additional information required.

SECTION 8 - FORMATS FOR STATEMENT RECORDS

.04 Examples of Optional Statement Records

1. Optional Statement Record - Page 01 and Page 02 (Fixed or Variable Format)

The following example includes Page 01 and Page 02 of a Statement Record for Schedule B. The Statement Reference Number "STM 01" is entered in the field "Interest Payer 1" (*SEQ 0030) of Schedule B.

Page 01 Line 01:

```

-----1-----2-----3-----4-----5-----6
0123****STM 01      PG01 333003333 LN01      bbbbbbbbbbbbbbbbbbb
SCHEDULE B INTEREST INCOME bbbbbbbbbbbbbbbbbbb
bb#
    
```

Line 01 of Page 01 contains the name (and page number if present) of the schedule or form and a title describing the information contained in the statement record. Blanks may be placed before the text in Line 01 to "center" the title.

Page 01 Line 02:

```

-----1-----2-----3-----4-----5-----6
0123****STM 01      PG01 333003333 LN02      bbbbbbbbbbbbbbbbbbb
INTEREST PAYER bbbbbbbbbbbbbbbbbbb AMOUNT bbbbbbbbbbbbbbbbbbb
bb#
    
```

Line 02 of Page 01 contains column titles (headers) for an Optional Statement Record. The spacing of the column titles is determined by the filer, allowing for easy readability.

Page 01 Line 03:

```

-----1-----2-----3-----4-----5-----6
0123****STM 01      PG01 333003333 LN03      FIRST NATIONAL BAN
K bbbbbbbbbbbbbbbbbbb 00000000350 bbbbbbbbbbbbbbbbbbb
bb#
    
```

Line 03 is the first line containing data for individual fields. The data fields are entered in the statement lines as they would be entered on the schedule or form. In this example, the first data field is alphanumeric with a length of 50 characters. The information for this field equals 19 characters, including embedded blanks, so the remaining 31 characters are blank-filled.

The next data field is a signed numeric field with a length of 12 characters. A money amount field must contain 11 numeric characters followed by a blank for a positive amount, or by a minus sign for a loss. In this example, the value of the money amount is 350, so the entry is right-justified and zero-filled with eight zeros, allowing for a blank in the 12th position.

The total of the maximum lengths of the two data fields in this example equals 62 characters (50 + 12). The length of the Statement Data must equal 80 characters, so 18 blanks follow the last character of the second data field.

SECTION 8 - FORMATS FOR STATEMENT RECORDS

.04 Examples of Optional Statement Records continued

Page 01 Line 04:

```
-----1-----2-----3-----4-----5-----6
0123****STM 01      PG01 333003333 LN04  LOTS OF MONEY MARK
ETbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb00000000200 bbbbbbbbbbbbbbbbbb
bb#
```

Lines 04 - 50 of Page 01 are used to report additional interest.

Page 01 Line 50:

```
-----1-----2-----3-----4-----5-----6
0123****STM 01      PG01 333003333 LN50  CREDIT UNIONbbbbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb000000004800 bbbbbbbbbbbbbbbbbb
bb#
```

In this example, interest has been received from more than 48 payers, so Page 02 of the same Statement Record will be used.

Page 02 Line 51:

```
-----1-----2-----3-----4-----5-----6
0123****STM 01      PG02 333003333 LN51  FORTY NINE SAVINGS
AND LOANbbbbbbbbbbbbbbbbbbbbbbbbbbbb000000006000 bbbbbbbbbbbbbbbbbb
bb#
```

Data fields are entered on the first line (LN51) of Page 02 in the format used for lines 03 - 50 of Page 01. Although "LN51" is used as the number of the first line of Page 02 in this example, the line numbering for Page 02 can begin with "LN01", if desired. In either case, do not enter titles and column headings in the first two lines of Page 02.

Lines 51 - 99 (or 01 - 49) of Page 02 are used as needed.

SECTION 8 - FORMATS FOR STATEMENT RECORDS

.04 Examples of Optional Statement Records continued

2. Optional Statement Record (Fixed or Variable Format)

The following is an example of the first part of a two-part Statement Record for Schedule E Page 2 Part III. The second part is actually a separate Statement Record with its own Statement Reference Number, but is referred to as a "continuation" Statement Record.

For the first part of the Statement Record in this example, the Statement Reference Number "STM 02" is entered in the field "Estate/Trust Name A" (*SEQ 1790) of Schedule E.

Line 01:

```
-----1-----2-----3-----4-----5-----6
0123****STM 02      PG01 444004444 LN01  SCHEDULE E PAGE 2
PART IIIbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

Line 02:

```
-----1-----2-----3-----4-----5-----6
0123****STM 02      PG01 444004444 LN02  COLUMN Abbbbbbbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbCOLUMN B bbbb
bb#
```

Line 03:

```
-----1-----2-----3-----4-----5-----6
0123****STM 02      PG01 444004444 LN03  BROWN ESTATEbbbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb11222222bbbb
bb#
```

Line 04:

```
-----1-----2-----3-----4-----5-----6
0123****STM 02      PG01 444004444 LN04  LANGLEY ESTATEbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb22333333bbbb
bb#
```

Line 05:

```
-----1-----2-----3-----4-----5-----6
0123****STM 02      PG01 444004444 LN05  FORTUNE ESTATEbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb33444444bbbb
bb#
```

Line 06:

```
-----1-----2-----3-----4-----5-----6
0123****STM 02      PG01 444004444 LN06  CHERRY TRUSTbbbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb44555555bbbb
bb#
```

SECTION 8 - FORMATS FOR STATEMENT RECORDS

.04 Examples of Optional Statement Records continued

3. Optional Statement Record - Continuation Statement (Fixed or Variable Format)

For the Continuation Statement Record in this example, the Statement Reference Number "STM 03" is entered in the field "Passive F8582 Loss" (*+SEQ 1807) of Schedule E.

Line 01:

```
-----1-----2-----3-----4-----5-----6
0123****STM 03      PG01 444004444 LN01  SCHEDULE E PAGE 2
PART III CONTINUATIONbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

Line 02:

```
-----1-----2-----3-----4-----5-----6
0123****STM 03      PG01 444004444 LN02  COLUMN C      COLUMN
D      COLUMN E      COLUMN F      bbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

Lines 03-06 contain data in Column D only; Columns C, E, and F must be zero-filled.

Line 03:

```
-----1-----2-----3-----4-----5-----6
0123****STM 03      PG01 444004444 LN03  00000000000 000000
01600 00000000000 00000000000 bbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

Line 04:

```
-----1-----2-----3-----4-----5-----6
0123****STM 03      PG01 444004444 LN04  00000000000 000000
00500 00000000000 00000000000 bbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

Line 05:

```
-----1-----2-----3-----4-----5-----6
0123****STM 03      PG01 444004444 LN05  00000000000 000000
01600 00000000000 00000000000 bbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

Line 06:

```
-----1-----2-----3-----4-----5-----6
0123****STM 03      PG01 444004444 LN06  00000000000 000000
03000 00000000000 00000000000 bbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

SECTION 8 - FORMATS FOR STATEMENT RECORDS

.05 Reporting Money Amount Fields and Totals

The following "total" fields on the tax form, schedules, and forms should reflect the total of the money amount fields reported on the related Statement Record. If a Statement Record is not present, the applicable money amount should be entered in the specific field and repeated in the "total" field.

<u>Schedule/Form</u>	<u>SEQ #</u>	<u>Identification</u>
Form 1040 Page 1	0590	Total Other Income
	0697	Total Alimony Paid
	0735	Total Other Adjustments
Form 1040 Page 2	1136	Total Other Tax
Schedule A	0140	Total Other Taxes Amount
	0410	Total Unreimbursed Employee Business Expense Amount
	0435	Total Other Expenses
	0495	Total Other Expenses
Schedule B	0025	Total Seller Financed Mortgage Amount
Form 6198	0040	Total Other Gain/Loss

SECTION 9 - VALIDATION - TRANSMISSION RECORDS

Balance Due Returns and Refund Returns can be included in the same transmission.

If any of the following reject conditions exist in a Transmission Record, the entire transmission will be rejected.

For detail description of Error Reject Codes, see Publication 1346 Attachment 1.

.01 General Transmission Reject Conditions

ERC 0805, 0823, 0825

.02 TRANS Record A (TRANA) Reject Conditions

ERC 0439, 0806, 0822, 0824

.03 RECAP Record Reject Conditions

ERC 0830, 0831, 0832, 0840

Section 10 - Validation - Tax Return

.01 General Reject Conditions

For detail description of Error Reject Codes, see Publication 1346 Attachment 1.

ERC 0001, 0010, 0014, 0030, 0033, 0034, 0035, 0044, 0045, 0500, 0501, 0502, 0503, 0504, 0505, 0506, 0507, 0508, 0509, 0510, 0511, 0512, 0513, 0514, 0515, 0516, 0517, 0520, 0521, 0524, 0525, 0526, 0527, 0528, 0600, 0999

.02 Statement Record Reject Conditions

ERC 0005, 0050, 0051, 0052, 0053

.03 Tax Return Record Identification (Record ID) Reject Conditions

ERC 0003, 0028, 0029, 0031, 0032, 0060, 0061, 0062, 0064, 0529

SECTION 11 - VALIDATION - SPECIFIC SCHEDULES AND FORMS

.04 Tax Return Carry-Forward Lines

In general, the amount on the Tax Form (Form 1040 and Form 1040A) must equal the amount carried from the following schedules and forms. Refer to the specific Error Reject Code in Section 11 or Attachment 1 for exceptions and additional conditions pertaining to the Error Reject Code.

Field on the Tax Form:			Field from the Schedule or Form:			
<u>ERC</u>	<u>SEQ#</u>	<u>Identification</u>		<u>Sch/Frm</u>	<u>SEQ#</u>	<u>Identification</u>
<u>0076:</u>	0380	Taxable Interest	=	Sch B/ Sch 1	0290	Taxable Interest
<u>0077:</u>	0394	Total Ordinary Dividends	=	Sch B/ Sch 1	0525	Total Ordinary Dividends
<u>0099:</u>	0440	Business Income/Loss	=	Sch C Sch C-EZ	0710 0710	Net Profit (Loss) plus Net Profit
<u>0078:</u>	0450	Capital Gain/Loss	=	Sch D	1848 1849	Combined Net Gain/Loss or Allowable Loss
<u>0081:</u>	0470	Other Gain/Loss	=	4797	1030	Redetermined Gain/Loss
<u>0079:</u>	0510	Rent/Royalty/Part/ Estates/Trusts Inc	=	Sch E	1150 2010	Total Income or Loss or Total Supplemental Income (Loss)
<u>0140:</u>	0520	Farm Income	=	Sch F	0680	Net Farm Profit or Loss
<u>0457:</u>	0577	Housing/Foreign Earned Income Exclusion Amount	=	2555 2555EZ	1260 1260	Max. Housing and Foreign Earned Inc. Exclusions plus Max. of Foreign Earned Inc. Exclusion
<u>0357:</u>	0732	MSA Literal	=	8853	0733	MSA Amount
<u>0080:</u>	0637	Current Year Moving Expenses	=	3903	0180	Moving Exp Deduction
<u>0195:</u>	0640	Self-Employed Deduction Schedule SE	=	Sch SE	0165	Deduction for 1/2 of Self Employment Tax
<u>0459:</u>	0730	Other Adjustment Amount	=	2555	1310	Total Housing Deduction

Section 10 - Validation - Tax Return

.04 Tax Return Carry-Forward Lines (continued)

Field on the Tax Form:			Field from the Schedule or Form:			
<u>ERC</u>	<u>SEQ#</u>	<u>Identification</u>		<u>Sch/Frm</u>	<u>SEQ#</u>	<u>Identification</u>
<u>0082</u> :	0789	Total Itemized or Standard Deduction	=	Sch A	0520	Total Deductions
<u>0392</u> :	0820	Taxable Income	=	Sch J	0010	Taxable Income
<u>0251</u> :	0820	Taxable Income	=	8615	0100	Child Taxable Income
<u>0261</u> :	0857	Form 8814 Amount	=	8814	0220	Form 8814 Tax
<u>0252</u> :	0915	Tax (Form 1040) or 0860 Tax (Form 1040A)	=	8615	0290	Form 8615 Tax
<u>0110</u>	0915	Tax	=	Sch J	0220	Subtract Line 21 from Line 17
<u>0083</u> :	0925	Credit for Child & Dependent Care	=	2441/ Sch 2	0339	Credit for Child & Dependent Care
<u>0084</u> :	0930	Credit for Elderly or Disabled	=	Sch R/ Sch 3	0290	Credit
<u>0087</u> :	0918	Alternative Minimum Tax	=	6251	0340	Alternative Minimum Tax
<u>0086</u> :	1040	Self Employment Tax	=	Sch SE	0160	Self-Employment Tax
<u>0115</u> :	1080	Social Security & Medicare Tax on Tips	=	4137	0200	F1040 Social Security Medicare Tax on Tips
<u>0112</u> :	1100	Tax on Retirement Plans	=	5329	0078	Total Section 72 Tax on Early Distributions
						plus
					0091	Additional Tax on Certain Distr from Educ Accts
						plus
					0160	Excess Contributions Tax on Traditional IRA
						plus
					0280	Excess Contributions Tax on Roth IRA
						plus
					0570	Excess Contribution Tax on Ed IRA
						plus
					0660	Excess Contributions Tax on MSA
						plus
					0665	Excess Contributions Tax on HSA
						plus
					0720	Tax on Excess Accumulations

Section 10 - Validation - Tax Return

.04 Tax Return Carry-Forward Lines (continued)

Field on the Tax Form:				Field from the Schedule or Form:		
<u>ERC</u>	<u>SEQ#</u>	<u>Identification</u>		<u>Sch/Frm</u>	<u>SEQ#</u>	<u>Identification</u>
<u>0221</u> :	1105	Advanced EIC Payments	=	W-2	0200	Advance EIC Payment
<u>0236</u> :	1107	Household Employment Taxes	=	Sch H	0140	Total Taxes Less Advance EIC Payments plus
					0240	FUTA Tax
<u>0374</u> :	1186	Additional Child Tax Credit	=	8812	0140	Additional Child Tax Credit
<u>0426</u> :	1210	Other Payments	=	2439	0230	Tax Paid by Regulated Investment Company and
			=	4136	0820	Total Income Tax Credit Amount
<u>0136</u> :	1300	ES Penalty Amount	=	2210	0245	Underpayment Penalty/ Short Method or
					0671	Total Underpayment Penalty or
			=	2210F	0180	Underpayment Penalty/ Farmers Fisherman

Section 10 - Validation - Tax Return

.04 Tax Return Carry-Forward Lines (continued)

In general, the amounts on the following schedules and forms must be equal. Refer to the specific Error Reject Code in Section 11 or Attachment 1 for exceptions and additional conditions pertaining to the Error Reject Code.

<u>ERC</u>	<u>Sch/Frm</u>	<u>SEQ#</u>	<u>Identification</u>		<u>Sch/Frm</u>	<u>SEQ#</u>	<u>Identification</u>
<u>0170</u> :	Sch A	0390	Casualty/Theft Loss	=	4684	0450	Line 16 Minus Line 17
<u>0280</u> :	Sch B/ Sch 1	0289	Excludable Savings Bond Interest	=	8815	0290	Excludable Savings Bond Interest
<u>0186</u> :	Sch C	0703	Total of Home Business Expense	=	8829	0450	Total of Schedule C Allowable Expenses
							-
<u>0180</u> :	Sch E	1991	Net Farm Rental	=	4835	0610	Net Farm Rent Profit
<u>0184</u> :			Income/Loss			0630	and/or Net Farm Rent (Loss)
<u>0171</u> :	4797	0440	Gain/Loss for Entire Year (Form 4684 Sec B Gain)	=	4684	1120	Loss Equal to or Smaller than Gain
<u>0251</u> :	8615	0100	Child Taxable Income	=	1040/ 1040A	0820	Taxable Income

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SECTION 11 - VALIDATION - SPECIFIC SCHEDULES AND FORMS

The first seven sub-sections of Section 11 contain Error Reject Codes pertaining to the tax form, organized as follows:

- 11.01 Forms 1040, 1040A, and 1040EZ
- 11.02 Direct Deposit Information - Forms 1040, 1040A, and 1040EZ
- 11.03 Forms 1040 and 1040A only
- 11.04 Form 1040 only
- 11.05 Form 1040A only
- 11.06 Form 1040EZ only

The remaining four sub-sections include Error Reject Codes for the following:

- 11.07 Specific Schedules
- 11.08 Specific Forms
- 11.09 Authentication Record
- 11.10 State Records
- 11.11 Summary Record

For detail description of Error Reject Codes, see Publication 1346 Attachment 1.

.01 Form 1040, Form 1040A, and Form 1040EZ

ERC 0004, 0006, 0007, 0016, **0019**, 0020, 0021, 0022, 0023, 0024, 0063, 0071, 0072, 0075, 0103, **0105**, 0126, 0146, 0177, 0192, **0233, 0234**, 0299, 0303, 0409, 0417, 0418, **0531, 0532**, 0600, 0606, 0610, 0611, 0612, 0613, 0614, 0615, **0709**, 0767, 0770, 1014, 1015, 1016, 1019, 1032, 1033, 1034, **1035, 1037, 1038**, 1048, **1049**

.02 Direct Deposit Information for Form 1040, Form 1040A, and Form 1040EZ

ERC 0019, 0105, **0233**, 0234

.03 Form 1040 and Form 1040A

ERC 0008, 0011, 0012, 0037, 0041, 0043, 0065, 0066, 0067, 0068, **0069**, 0073, 0076, 0077, 0083, 0084, 0088, **0091, 0108, 0109**, 0111, 0114, 0116, 0121, 0127, 0128, 0129, 0130, 0131, 0134, 0136, 0138, 0158, 0188, 0164, 0191, 0198, 0200, **0204**, 0221, 0252, 0281, **0303**, 0370, 0372, 0373, 0374, 0382, 0384, 0386, 0387, 0388, 0389, 0486, **0533, 0537, 1057**

.04 Form 1040

ERC 0070, 0078, 0079, 0080, 0081, 0082, 0086, 0087, 0089, 0097, 0099, 0110, 0112, 0115, 0132, 0135, **0136**, 0140, **0145**, 0150, 0175, 0178, 0189, **0191**, 0196, **0198**, 0236, **0243, 0244**, 0245, 0260, 0263, 0270, 0277, 0287, **0297**, 0357, 0360, 0361, 0364, 0420, 0426, 0454, 0456, 0457, 0458, 0459, 0494, 0495, 0666, 0717, 0721, 0722, 0778, 0779, 0779, 0790, 0791, **1071**, 1080, **1094**

.05 Form 1040A

ERC 0038, **0119**, 0190, **0191, 0198, 0243**

.06 Form 1040EZ

ERC 0039, **0069**, 0159, 0161, 0162, 0194, **0204, 0303**

SECTION 11 - VALIDATION - SPECIFIC SCHEDULES AND FORMS

.07 Error Reject Codes for Schedules

1. Schedule A

ERC 0015, 0113, 0170, 0197

2. Schedule B and Schedule 1

ERC 0280

3. Schedule C

ERC 0098, 0100, 0117, 0149, 0183, 0185, 0187

4. Schedule C-EZ

ERC 0036, 0240, 0241, 0242

5. Schedule D

Only Field Format validations apply

-|

6. Schedule E

ERC 0102, 0106, 0169, 0184, 0286

7. Schedule EIC

ERC 0201, 0202, 0203, 0205, 0206, 0207, 0216, 0217, 0218, 0222, 0476

8. Schedule F

ERC 0141, 0142, 0143, 0182

9. Schedule H

ERC 0208, 0209, 0210, 0211, 0212, 0213, 0214, 0215, 0219, 0220, 0223, 0224, 0225, 0226, 0227, 0228, 0229, 0235

10. Schedule J

ERC 0390, 0391, 0392, 0393

11. Schedule R and Schedule 3

ERC 0085, 0133, 0163

12. Schedule SE

ERC 0046, 0047, 0107, 0195

SECTION 11 - VALIDATION - SPECIFIC SCHEDULES AND FORMS

.08 Error Reject Codes for Forms

1. Form T

ERC 0986, 0987, 0988

2. Form W-2

ERC 0122, 0123, 0139, 0144, 0289, 0290, 0291, 0295, 0616

3. Form W-2G

ERC 0124, 0290, 0292, 0295, 0616

4. Form W-2GU

ERC 0290, 0616, 1041, 1042, 1043, 1044, 1045, 1047

5. Foreign Employer Compensation (FEC) Record

ERC 0411, 0412, 0413, 0414, 0415

6. Form 970

ERC 1020, 1021, 1022, 1023, 1024, 1025, 1026, 1027, 1028, 1029, 1030, 1031

7. Form 982

ERC 0782, 0783, 0784

8. Form 1099-R

ERC 0125, 0290, 0293, 0295, 0616

9. Form 1116

ERC 0230, 0231, 0232, 0970, 0971, 0972, 0973, 0974, 0975, 0976

10. Form 1310

ERC 0518, 1000, 1001, 1002, 1003, 1004, 1005, 1006, 1007, 1008, 1009, 1010, 1011, 1012, 1013, 1017, 1018, 1036,

11. Form 2106 and Form 2106-EZ

ERC 0048, 0049

SECTION 11 - VALIDATION - SPECIFIC SCHEDULES AND FORMS

.08 Error Reject Codes for Forms continued

12. Form 2120

ERC 0702, 0703, 0706, 0707, 0708

13. Form 2210 and Form 2210F

ERC 0147, 0148

14. Form 2439

ERC 0785, 0786

15. Form 2441 and Schedule 2

ERC 0074, 0090, 0095, 0137, 0296, 0298, -|

16. Form 2555 and Form 2555EZ

ERC 0452, 0453, 0455, 0460, 0461, 0462, 0463, 0464, 0465, 0466, 0467, 0468, 0469, 0470, 0471, 0472 -|

17. Form 3468

ERC 0723, 0724

18. Form 3800

ERC 0720, 0725, 0726, 0727, 0728, 0729, 0730, 0731, 0732, 0733, 0734, 0735, 0736, 0737, 0738, 0739, 0740, 0741, 0742, 0743

19. Form 3903

Only Field Format validations apply.

20. Form 4136

ERC 0422, 0423, 0424, 0425, 0427, 0446, 0447

21. Form 4137

ERC 0017, 0054, 0059

22. Form 4255

Only Field Format validations apply.

SECTION 11 - VALIDATION - SPECIFIC SCHEDULES AND FORMS

.08 Error Reject Codes for Forms continued

23. Form 4562

Only Field Format validations apply.

24. Form 4563

ERC 0496

- |

25. Form 4684

ERC 0174

26. Form 4797

ERC 0171, 0667

27. Form 4835

ERC 0180, 0181

28. Form 4952

ERC 0101

29. Form 4970

ERC 0278 (Reserved)

30. Form 4972

ERC 0271, 0272, 0275, 0276, 0279

31. Form 5074

Only Field Format validations apply

|

32. Form 5329

ERC 0018, 0057, 0058, 0118

33. Form 5471

ERC 0632, 0633

34. Schedule J (Form 5471)

Only Field Format validations apply.

SECTION 11 - VALIDATION - SPECIFIC SCHEDULES AND FORMS

.08 Error Reject Codes for Forms continued

35. Schedule M (Form 5471)

Only Field Format validations apply.

36. Schedule N (Form 5471)

ERC 0634

37. Schedule O Form 5471)

Only Field Format validations apply.

38. Form 5713

Only Field Format validations apply.

39. Schedule A (Form 5713)

Only Field Format validations apply.

40. Schedule B (Form 5713)

Only Field Format validations apply.

41. Schedule C (Form 5713)

Only Field Format validations apply.

42. Form 5884

ERC 0744

43. Form 6198

Only Field Format validations apply.

44. Form 6251

Only Field Format validations apply.

45. Form 6252

ERC 0094

46. Form 6478

ERC 0745, 0746

SECTION 11 - VALIDATION - SPECIFIC SCHEDULES AND FORMS

.08 Error Reject Codes for Forms continued

47. Form 6765

ERC 0747, 0748, 0749

48. Form 6781

ERC 0700, 0701

49. Form 8082

ERC 0711, 0712, 0713

50. Form 8271

ERC 0432

- |

51. Form 8275

Only Field Format validations apply.

52. Form 8275-R

Only Field Format validations apply.

53. Form 8283

Only Field Format validations apply.

54. Form 8379

ERC 0619, 0620, 0621, 0622, 0623, 0624, 0625, 0626, 0627, 0628, 0629,
0630, 0631

55. Form 8396

Only Field Format validations apply.

56. Form 8582

Only Field Format validations apply.

57. Form 8582-CR

ERC 0435, 0436, 0437

58. Form 8586

ERC 0651, 0652, 0653, 0654, 0657, 0660

SECTION 11 - VALIDATION - SPECIFIC SCHEDULES AND FORMS

.08 Error Reject Codes for Forms continued

59. Form 8594

ERC 1050

Only Field Format validations apply.

60. Form 8606

ERC 0055, 0056, 0449, 0450, 0451

61. Form 8609

ERC 0780, 0781

62. Schedule A (Form 8609)

Only Field Format validations apply.

63. Form 8611

Only Field Format validations apply.

64. Form 8615

ERC 0006, 0251, 0253, 0255, 0256, 0257, 0258

65. Form 8621

ERC 0768, 0769, 0771, 0772, 0773, 0774, 0775, 0776, 0777

66. Form 8689

Only Field Format validations apply.

67. Form 8697

ERC 0519, 0714, 0715, 0716

68. Form 8801

ERC 0665

69. Form 8812

Only Field Format validations apply.

SECTION 11 - VALIDATION - SPECIFIC SCHEDULES AND FORMS

.08 Error Reject Codes for Forms continued

70. Form 8814

ERC 0006, 0261, 0262, 0264, 0265, 0266, 0267

71. Form 8815

ERC 0282, 0283

72. Form 8820

ERC 0750

73. Form 8824

Only Field Format validations apply.

74. Form 8826

ERC 0751, 0752, 0753

75. Form 8828

ERC 0288

76. Form 8829

ERC 0186, 0193

77. Form 8830

ERC 0754

78. Form 8833

ERC 0406, 0615

79. Form 8834

ERC 0755

80. Form 8835

ERC 0756

81. Form 8839

ERC 0480, 0481, 0482, 0483, 0484, 0485, 0487

82. Form 8844

ERC 0757

SECTION 11 - VALIDATION - SPECIFIC SCHEDULES AND FORMS

.08 Error Reject Codes for Forms continued

83. Form 8845

ERC 0758

84. Form 8846

ERC 0759

85. Form 8847

ERC 0760

86. Form 8853

ERC 0350, 0351, **0352**, 0359, 0362, 0363

87. Form 8859

Only Field Format validations apply.

88. Form 8860

Only Field Format validations apply.

89. Form 8861

ERC 0762

90. Form 8862

ERC 0602, 0603, **1300**, **1301**, **1302**, **1303**, **1304**, **1305**, **1306**

91. Form 8863

ERC 0379, 0380, 0381, 0383, 0385, 0387

92. Form 8865

ERC 0636, 0637, 0638, 0639, 0640, 0641, 0642, 0643, 0644, 0646,
0647, 0648, 0649, 0650, 0655, 0661, 0662

93. Schedule K-1 (Form 8865)

Only Field Format validations apply.

94. Schedule O (Form 8865)

Only Field Format validations apply.

SECTION 11 - VALIDATION - SPECIFIC SCHEDULES AND FORMS

.08 Error Reject Codes for Forms continued

95. Schedule P (Form 8865)

Only Field Format validations apply.

96. Form 8866

ERC 0607

97. Form 8873

ERC 0950, 0951, 0952, 0953, 0954, 0955, 0956, 0957

98. Form 8874

ERC 0763

-|

99. Form 8880

ERC 0165, 0166

100. Form 8881

ERC 0764, 0765

-|

101. Form 8882

ERC 0766

-|

102. Form 8884

Only Field Format validations apply.

|

103. Form 8885

ERC 1070, 1072, 1073, 1074, 1075

104. Form 8886

Only Field Format validations apply.

|

105. Form 8889

ERC 1085, 1086

|

106. Form 8891

ERC 0406, 0615, 1200, 1201, 1202, 1203, 1204, 1205

|

SECTION 11 - VALIDATION - SPECIFIC SCHEDULES AND FORMS

.08 Error Reject Codes for Forms continued

107. Form 9465

ERC 0167, 0168, 0172, 0710

108. Form Payment

The literal "PAYMENT REQUEST RECD" (SEQ 0115) in the Acknowledgement file will indicate a valid payment record on an accepted return.

ERC 0010, 0395, 0396, 0397, 0398, 0690, 0691, 0692, 0693

109. Allocation Record

ERC 1095

|

SECTION 11 - VALIDATION - SPECIFIC SCHEDULES AND FORMS

.08 Error Reject Codes for Forms continued

.09 Authenticaton Record

ERC 0025, 0026, 0664, 0670, 0671, 0672, 0673, 0674, 0675, 0676, 0679, -|
0680, 0681, 0682, 0683, 0684, 0689, 0694, 0695, 0696, 0697,
0698, 0699

.10 Short Term Capital Gain/Loss (STCGL) and Long Term Capital Gain/Loss (LTCGL)

ERC 1060, 1061, 1062

.11 State Records

ERC **0009**, 0042, 0399, 0400, 0401, 0402, 0403, 0404, 0405, 0407, |
0408, 0410, 0419, **0430**

.12 Summary Record

ERC 0027, 0151, 0152, 0153, 0154, 0155, 0156, 0157, 0416, 0438, |
0441, 0490, 0491, 0493, 0685, 0686, 0687, 0688, 1046, 1063, 1064

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Section 12 - Federal/State Electronic Filing Specifications

.01 General Description

Federal/State Electronic Filing is a cooperative one-stop filing program between IRS and state tax administration agencies. This program allows the filing of both federal and state income tax returns through the IRS Electronic Filing System. This effort represents one of the Service's programs in support of burden reduction for the tax preparation community and the taxpayers they represent.

The IRS will function strictly as a "data conduit" for electronic state returns. The term "data conduit" defines a strictly controlled process to receive, temporarily store, and then provide correctly formatted state data to the state tax administration agency.

A. State-Only Filing

Any Federal/State e-file participant has the option of participating in State-Only e-filing. Taxpayers will have the choice of filing a State Return without the standard Form 1040 attached for the following instances:

- Previously rejected state e-file return
- State return input separately from Federal return
- Part-year resident state return
- Multiple state returns for one taxpayer
- Non-resident state returns
- Married filing separately with state, but filing jointly with Federal return

B. Federal/State e-file Returns with Foreign Addresses

IRS e-file will be accepting Federal/State e-file returns with Foreign Addresses, including the U.S. possessions of American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands. These returns will be processed at the Philadelphia Submission Processing Center.

C. State Acknowledgements

Beginning in January 2005, the Internal Revenue Service will provide State Acknowledgement service on its Front End Processing System known as EMS (Electronic Management System). Participating Federal States will send their State Acknowledgements to EMS for trading partners to pick up when they pick up their Federal Acknowledgement.

.02 Federal/State Filing - Participating States

Thirty-seven states and the District of Columbia will participate in the 2004 Federal/State e-file Program.

Each state will issue its own publications to detail the state's software specifications and testing requirements. Software developers will need to contact the appropriate state to obtain electronic filing publications. A roster of state electronic filing coordinators is included in Section 12 Subsection 13. Updated rosters of state coordinators will be available in the IRS Home Page and on the IRS Centralized Bulletin Board. Most states will place their specifications in the IRS Centralized Bulletin Board, Federal/State Library.

Section 12 - Federal/State Electronic Filing Specifications

.03 Data Communications

All e-file returns will be transmitted to two transmission centers, Austin Submission Processing Center and Tennessee Computing Center. The data communications procedures described in Section 1 will be the same for transmitting Federal/State electronic returns as for transmitting federal electronic returns. Federal/State electronic returns are to be transmitted based on the following state home center relationship:

Home Service Center	Transmit Site	States Supported
Andover	ECC-MTB*	CT DC DE MD NJ NY PA RI VA VT
Austin	ECC-MTB*	IA IL KS MO NM OK WI
Kansas	Tennessee	IN KY MI OH SC WV
Memphis**	Tennessee	AL AR GA LA MS NC
Philadelphia	ECC-MTB	AZ CO HI ID MT ND NE OR UT

IRS will reject Federal/State returns that are not submitted to the correct home service center. The correct home Submission Processing Center is always the center supporting the state of the taxpayer's residence. In other words, if it is a Federal/State electronic return, always transmit it to the home Submission Processing Center that supports the state. For federal returns only, the ERO should always transmit to supporting home service center. For Online federal returns, transmission should be based on taxpayer's address.

* ECC-MTB represents Martinsburg, West Virginia
** Effective July 1, 2005 this Home Service Center will become Kansas City. The Transmit site will not change.

Section 12 - Federal/State Electronic Filing Specifications

04. Record Format General Description

The fifth series of federal records (after return, schedule, forms, and statement records) are the electronic state records. There are two different electronic state records, the "generic" and the "unformatted". A combination of these records make up the state return packet. The IRS record layouts for the generic and unformatted records are specified in the Part II Record Layouts.

The state records should be formatted following IRS and state specifications. All the tax information that the state requires is included in the state packet. The IRS does not augment the state packet in any way. The state records are considered logical records and all the specifications provided in Section 2 apply except for the following:

1. The counts entered in Number of Logical Records in Tax Return (SEQ 0040) and Number of Form Records (SEQ 0090) of the Summary Record must include a count for each state packet.
2. Increase the counts in Number of Logical Records in Tax Return (SEQ 0040) and Number of Form Records (SEQ 0090) by "1" for each state packet, whether there are one or ten records in the state packet. The IRS will reject the return if these counts are not accurate.

.05 File Format General Description

The Federal/State electronic filing process requires that participating electronic filers comply with the following file specifications:

1. A state packet cannot be filed without the associated federal return. The IRS will not accept more than one state packet per electronic return. The state packet can be associated with a federal refund, zero-balance or balance due return.
2. The state packet must be placed after the federal statement records and before the preparer notes record. Any other order will cause return rejection.

Section 12 - Federal/State Electronic Filing Specifications

.06 File Format Fixed and Variable Length Options

Electronic filers can transmit Federal/State returns using the fixed or variable length options described in Section 2. State records transmitted to IRS using the variable format option are expanded by IRS into fixed format before the records are provided to the state. Some states require copies of the federal return within the unformatted state records. Since IRS expands these records to fixed format before they are provided to the state, in order for states to receive a "variable" format within the fixed format the following specifications apply to state records:

1. No data field in any state record should contain the following stream of characters or the return will be rejected by the Data Communications Subsystem:

****TRANA, ****TRANB, ****1040 PG01, ****RECAP, ****SUM.

2. State records must not contain the following data characters: "[" "]" "#" "*" within the state's variable format. These are reserved by the IRS for use as delimiters.
3. The following delimiters must be used to transmit the unformatted state records as variable to the state:

"{" instead of "[" and
"}" instead of "]" and
"\$" instead of "#" and
"!" instead of "*".

The hexadecimal representations of these characters are:

<u>Symbol</u>	<u>ASCII Hex</u>	<u>Symbol</u>	<u>ASCII Hex</u>
[5B	}	7B
]	5D	}	7D
#	23	\$	24
*	2A	!	21

4. The IRS Record Layouts for generic and unformatted records contain the only valid Field Sequence Numbers for IRS processing. Any Sequence Number transmitted that is not listed, or any Sequence Number transmitted that duplicates a prior Sequence Number will cause rejection.

.07 Types of Characters

The character specifications provided in Section 5 for ALPHA, NUMERIC, and ALPHANUMERIC apply to state records. The section "Special Cases for Special Characters" does not apply to state records. For example, each state may have requirements which are different from IRS requirements for formatting the taxpayer's name and address.

Section 12 - Federal/State Electronic Filing Specifications

.08 Validation of State-Only Returns

1. State-Only return data will contain a Form 1040, Page 1 record, state return packet, and a Summary record. The State Abbreviation of the Form 1040 (SEQ 0087) must contain the value "SO", indicating that:
(1) State-Only return data is attached, (2) State-Only processing will be performed, and (3) Form 1040, Page 2 and foreign 1040 processing will be bypassed.
2. The State-Only return should always be transmitted to the Center that supports that particular state. State-Only returns with Foreign addresses will be processed at Philadelphia Submission Processing Center.
3. If the State Abbreviation (SEQ 0087) is equal to "SO" in variable format of the Form 1040 Page 1 record, then the highest sequence number present cannot be greater than the Address Indicator (SEQ 0097). If the State Abbreviation field is equal to "SO" in fixed format of the Form 1040 Page 1 record, then all fields beyond the Address Indicator field must be blank.
4. The Primary SSN of the State-Only 1040 record (SEQ 0010) must equal the SSN of the attached State generic record and the Taxpayer Identification Number of the Summary record (SEQ 0002).
5. The Primary SSN (SEQ 0010) and Primary Name Control (SEQ 0050) of State-Only 1040 record must match data from the IRS Master File.
6. The Secondary SSN (SEQ 0030) and Secondary Name Control (SEQ 0055) of State-Only 1040 record must match data from the IRS Master File.
7. The RECAP Record will contain a new count for the total number of State-Only returns (SEQ 0130).

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Section 12 - Federal/State Electronic Filing Specifications

.09 Validation of Federal/State e-file returns with Foreign addresses

1. Addresses from the U.S. possessions will be formatted as U.S. addresses. Addresses from the foreign countries will be formatted using new foreign country address fields.
2. All returns with a foreign address will be transmitted at the Philadelphia Submission Processing Center.
3. The following IRS Error Reject Code is used exclusively for errors in the Foreign State return packet.

0419 STATE RECORD

State Record - If Address Indicator (SEQ 0097) on the Tax Return is equal to "3" (indicating a foreign country), then the following fields must be present: Foreign Street Address (SEQ 0077), Foreign City, State or Province, Postal Code (SEQ 0087), and Foreign Country (SEQ 0098); and the following fields cannot be present: Street Address (SEQ 0080), City (SEQ 0085), State Abbreviation (SEQ 0095) and Zip Code (SEQ 0100).

If Address Indicator (SEQ 0097) on the Tax Return is not equal to "3", then the following fields cannot be present: Foreign Street Address (SEQ 0077), Foreign City, State or Province, Postal Code (SEQ 0087), and Foreign Country (SEQ 0098).

0430 STATE RECORD

State Record - If State Abbreviation (SEQ 0095) equals "AS", "GU", "MP", "PR" or "VI"; or Address Ind SEQ (0097) on the Sate Only 1040 equals "3" it must be processed at Philadelphia.

.10 Acknowledgement File for Federal/State-Only Transmissions

Each file of electronic returns transmitted by an electronic filer will normally be acknowledged within forty-eight hours of receipt and, if the Federal/State return is accepted, the state packet will be available to **the State Agency from the Internal Revenue Service** for retrieval within twenty-four hours of IRS Acknowledgement.

The ACK Key Record received by the transmitters will contain a State Packet Code. This code indicates whether a state packet was filed in conjunction with the accepted or rejected federal return. IRS acceptance of the federal return and receipt of the state packet **does not imply state Acknowledgement or acceptance of the state tax return.**

The State Packet Code in the ACK Key Record will be blank if there is no state packet associated with the federal return, or will consist of the two character state abbreviation contained in the State Code field of the generic record. This is the only field in the ACK Key Record that is changed due to the presence of a state return packet. The Expected Refund or Balance Due field, the Duplicate Code field, and EFT Code field refer only to the federal return.

The state records are identified in the ACK Error Record by the Form Record Id Type ("STbbbb"), and Form Number ("0001bb" or "0002bb") Page Number and Form/Schedule Number.

Once a state packet is available for state retrieval, filers need to contact the respective state to resolve taxpayer problems. Error resolution for state returns is the responsibility of the state tax administration agency. The IRS will purge state packets thirty days from IRS Acknowledgement of federal return acceptance. Electronic filers must contact the states to obtain state Acknowledgement of state return receipt.

Section 12 - Federal/State Electronic Filing Specifications

.11 State Acknowledgement File Transmitted by State Agencies to EMS

As of January 2005, the Internal Revenue Service provides State Acknowledgement service on its Front End Processing System, known as EMS (Electronic Management System). Participating Federal States will send their State Acknowledgements to EMS for trading partners to pick up when they pick up their Federal Acknowledgement.

NOTE: "Transmitter" in the outer envelope refers to the state (the state is a transmitter sending state ACKS to the IRS). "Transmitter" in the inner envelope refers to the tax return transmitter, the recipient of the State Acknowledgements.

1. The State will transmit state tax return acknowledgements in the IRS 120 byte format. The State Acknowledgements must be able to interface with EMS as outlined in Publication 1346 Part 1, Section 1, Data Communications.
2. The State will transmit Acknowledgement files to EMS with an outer TRANA, an outer TRANB, at least one inner TRANA, at least one inner TRANB, and at least one ACK Key Record, at least one inner RECAP, and an outer RECAP Record. It may contain zero or multiple ACK Error Records, The ACK Error Records can only be present when there is an accompanying ACK Key Record.
3. The Acknowledgement file transmission may consist of Acknowledgement files for multiple Trading Partners.
4. Field 0170 of the TRANA Record must be "Z" equal State Acknowledgement file.
5. If the transmission is successful, the state will receive a message, "Transmission file has been received with the following GTX Key:_____". The States should store the Global Transaction (GTX) Key provided by IRS for use by State Help Desk. If a transmitter inquires about an ACK File for a specific return, they must call the State Help Desk for the GTX Key assigned to that State Acknowledgement file.
6. EMS will read and process the ETIN in Field 0060 of the "inner envelope" of the TRANA Record and place the Acknowledgement File in 'Transmitters' outbound mailbox.
7. The Trading Partner will receive all acknowledgements that are in status Waiting TP Delivery when the Trading Partner receives acknowledgements, whether the source is Federal or State.
8. Acknowledgements are archived 14 calendar days after Acknowledgements are picked up.
9. Transmitters must contact the State regarding rejections, taxpayer problems or any other questions that may arise about the state acknowledgement. See Section 12.19 of Publication 1346 for the State Agency contacts.

Section 12 - Federal/State Electronic Filing Specifications

11a. Processing and Validations of State Acknowledgement (Outer Envelope)

Note: Lower case "b" = blank

Outer TRANA:

- Byte Count Must be 120 bytes
 - Start of Record Sentinel "*****"
 - Record ID Field must be TRANAb (all caps)
 - Field 0040 Processing Site
 - Field 0060 (ETIN) must be valid in TPDS and must match ETIN in logon
 - Field 0160 (Production-Test Code) must match T/P code in Transmitters profile data base
 - Field 0170 (Transmission Type Code) must be a "Z" = State ACK
 - Record Terminus Character must be a "#" sign
- Note: Validation for Julian Day is not a requirement for States

Outer TRANB:

- Byte Count Must be 120 bytes
- Start of Record Sentinel "*****"
- Record ID Field must be TRANBb (all caps)
- Record Terminus Character must be a "#" sign

Outer RECAP:

- Byte Count Must be 120 bytes
- Start of Record Sentinel "*****"
- Record ID Field must be RECAPb (all caps)
- Field 0030 (Total Inner TRANA Count) must equal number of TRANA records in the (Inner Envelopes)
- Field 0040 ETIN must = TRANA ETIN Field 0060
- Field 0140 Acknowledgement File Name (GTX Key) for transmission must be blank (IRS will populate)
- Record Terminus Character must be a "#" sign

Section 12 - Federal/State Electronic Filing Specifications

11b. Processing and Validations of State Acknowledgement (Inner Envelope Format)

Inner TRANA:

- Byte Count Must be 120 bytes
- Start of Record Sentinel "*****"
- Record ID Field must be TRANAb (all caps)
- Field 0040 (Processing Site) must match valid processing site
- Field 0060 (ETIN) must match valid TP ETIN in Transmitter
- Profile Data Base
- Field 0160 (Production-Test Code) must be P or T; if Outer = T, then Inner must equal "T"
- Field 0170 (Transmission Type Code) must be "Z" = State Acknowledgement
- Record Terminus Character must be a "#" sign

Inner TRANB:

- Byte Count Must be 120 bytes
- Start of Record Sentinel "*****"
- Record ID must be TRANBb (all caps)
- Record Terminus Character must be a "#" sign

Inner ACK KEY:

- Byte Count Must be 120 bytes
- Record Sentinel "*****"
- Record ID Field must be ACKbbb (all caps)
- Record Terminus Character must be a "#" sign

Inner ACK Error is Optional:

- Byte Count Must be 120 bytes
- Start of Record Sentinel "*****"
- Record ID Field must be ACKRbb (all caps)
- Record Terminus Character must be a "#" sign

Inner RECAP:

- Byte Count Must be 120 bytes
- Record Sentinel "*****"
- Record ID Field must be RECAPb (all caps)
- Field 0030 (Total ACK Key Count) must equal number of ACK Key Records
- Field 0040 (ETIN) must match Inner TRANA Field 0060 ETIN
- Field 0100 (Total ACK Error Count) must equal number of ACK Error Records
- Field 0140 Acknowledgement File Name (GTX Key) for transmission must be blank (IRS will populate) Record Terminus Character must be a "#" sign

Section 12 - Federal/State Electronic Filing Specifications

.12 Transmission Status Report

A Transmission Status Report is available for States to download that will show the status of the Acknowledgement files when selected from the main menu. The State Report will show the "outer envelope" GTX Key of original State transmission, ETIN for each Acknowledgement file in the "inner envelope" GTX key assigned to trading partner's acknowledgement, and current status of each Acknowledgement.

The Trading Partner's report shows the status of their transmissions and acknowledgements.

The reports will show the last 5 calendar days of transactions for successfully processed files, showing what was picked up and not picked up by Trading Partners. Acknowledgements are archived 14 calendar days after Acknowledgements are picked up. Transmissions that are rejected will not be included in the report. If no data is available, you will receive a message, "No Data Available."

See Section 1 - Data Communications for more information about the Transmission Report.

Section 12 - Federal/State Electronic Filing Specifications

.13 State ACK Record - Outer Envelope TRANA

1. Transmission Information Record - A

STATE ACKNOWLEDGEMENT FILE USE ONLY
OUTER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0120" [Req'd & V]
Start of Record Sentinel		4	Value "*****" [Req'd & V]
0000 Record ID		6	Value "TRANAb" [Req'd & V]
0010 Employer Identification Number of Transmitter [state] EIN		9	N [Req'd, not V]
0020 Transmitter [state] Name		35	AN [Req'd, not V]
0030 Type Transmitter		16	Blank or "Preparer's Agent" [Opt]
0040 Processing Site		1	"C" = Andover "D" = Memphis "E" = Austin "F" = Kansas City "G" = Philadelphia (See Processing Site Chart in Section 1) [Req'd & V]
0050 Transmission Date		8	YYYYMMDD [Req'd, not V]
0060 Electronic Transmitter [state] Identification Number [ETIN]		7	N [ETIN plus Transmitter's Use Code] First 5 bytes are Required, the other 2 must be 00-99 [Req'd & V]
0070 Julian Day		3	N [Req'd, not V]

Section 12 - Federal/State Electronic Filing Specifications

.13 State ACK Record - Outer Envelope TRANA continued

1. Transmission Information Record - A continued

STATE ACKNOWLEDGEMENT FILE USE ONLY
OUTER ENVELOPE

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0080		2	N Values = 00-99 [Req'd, not V] Transmission Sequence for Julian Day in [0070]
0090		1	"A" = ASCII [Req'd, not V] Acknowledgement Transmission Format
0100		1	"F" = Fixed [Req'd, not V] Record Type
0110		6	N [Req'd, not V] Transmitter [state] EFIN
0120		5	Blank Filler
0130		1	Blank Reserved
0140		1	Blank Reserved
0150		6	Blank Reserved
0160		1	"P" = Production "T" = Test [Req'd, V"] Production-Test Code
0170		1	"Z" = State Acknowledgement State Use Only [Req'd & V] Transmission Type Code
0180		1	Blank Reserved
		1	Value "#" [Req'd & V] Record Terminus Character

Section 12 - Federal/State Electronic Filing Specifications

.13 State ACK Record - Outer Envelope TRANB

2. Transmission Information Record - B

STATE ACKNOWLEDGEMENT FILE USE ONLY
OUTER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0120" [Req'd & V]
		4	Start of Record Sentinel Value "*****" [Req'd & V]
0000		6	Record ID "TRANBb" [Req'd & V]
0010		9	EIN of Transmitter [state] N [Req'd, not V]
0020		35	Transmitter's Address AN or Blank [Opt]
0030		35	Transmitter's City, State, Zip Code AN or Blank [Opt]
0040		10	Transmitter's [state] Area Code & Telephone Number N or [Opt]
0050		16	Filler Blank
		1	Record Terminus Character Value "#" [Req'd & V]

Section 12 - Federal/State Electronic Filing Specifications

.13 State ACK Record - Outer Envelope continued

3. RECAP Record

STATE ACKNOWLEDGEMENT FILE USE ONLY
OUTER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	Byte Count "0120" [Req'd & V]
		4	Start of Record Sentinel Value "*****" [Req'd & V]
0000		6	Record ID "RECAPb" [Req'd & V]
0010		8	Filler Blank
0020		6	Total EFT Count N [Opt]
0030		6	Total Inner TRANA Count N, Range = [000001-999999] STATE USE ONLY [Req & V]
0040		7	Electronic Transmitter [state] Identification Number [ETIN] N [includes Transmitter's Use Code First 5 bytes are Required, the other 2 must be 00-99] [Req'd & V]
0050		3	Julian Day of Transmission N [Must be the same as on the TRANA record] [Req'd & V]
0060		2	Transmission Sequence N [Req'd, not V]
0070		6	Total Accepted Returns STATE USE ONLY [Opt]
0080		6	Total Duplicated Returns STATE USE ONLY [Opt]
0090		6	Total Rejected Returns STATE USE ONLY [Opt]
0100		6	Total Duplicated EFT STATE USE ONLY [Opt]
0110		6	IRS Computed EFT Count STATE USE ONLY [Opt]
0120		6	IRS Computed Return Count STATE USE ONLY [Opt]

Section 12 - Federal/State Electronic Filing Specifications

.13 State ACK Record - Outer Envelope continued

3. RECAP Record continued

STATE ACKNOWLEDGEMENT FILE USE ONLY
OUTER ENVELOPE

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0130	Total State-Only Return Count	6	N, Range = (000001-999999) [Opt]
0135	Total Accepted State-Only Returns	6	N, Range = (000001-999999) [Opt]
0137	Filler	5	Blank
0140	Acknowledgement File Name [GTX Key]	20	AN (States must send in blank and IRS will populate)
	Record Terminus Character	1	Value "#" [Req'd & V]

Section 12 - Federal/State Electronic Filing Specifications

.14 State ACK Record - Inner Envelope TRANA

1. Transmission Information Record - A

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0120" [Req'd & V]
		4	Value "*****" [Req'd & V]
0000		6	Value "TRANAb" [Req'd & V]
0010	Employer Identification Number of Transmitter EIN	9	N [Opt]
0020	Transmitter Name	35	AN [Opt]
0030	Type Transmitter	16	Blank [Opt]
0040	Processing Site	1	"C" = Andover "D" = Memphis "E" = Austin "F" = Kansas City "G" = Philadelphia (See Processing Site Chart in Section 1) [Req'd & V]
0050	Transmission Date	8	YYYYMMDD [Req'd, not V]
0060	Electronic Transmitter Identification Number [ETIN]	7	N (ETIN plus Transmitter's Use Code] First 5 bytes are Required, the other 2 must be 00-99 [Req'd & V]

Section 12 - Federal/State Electronic Filing Specifications

.14 State ACK Record - Inner Envelope TRANA continued

1. Transmission Information Record - A continued

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	----	-----
0070	Julian Day		3	N (Zeroes only) [Req'd, not V]
0080	Transmission Sequence for Julian Day in [0070]		2	N (Zeroes only) [Req'd, not V]
0090	Acknowledgement Transmission Format		1	"A" = ASCII [Req'd, not V]
0100	Record Type		1	"F" = Fixed [Req'd, not V]
0110	Transmitter EFIN		6	N [Opt, Rec]
0120	Filler		5	Blank
0130	Reserved		1	Blank
0140	Reserved		1	Blank
0150	Reserved		6	Blank
0160	Production-Test Code		1	"P" = Production "T" = Test [Req'd & V]
0170	Transmission Type Code		1	"Z" = State Acknowledgement "State Use Only" [Req'd & V]
0180	Reserved		1	Blank
	Record Terminus Character		1	Value "#" [Req'd & V]

Section 12 - Federal/State Electronic Filing Specifications

.14 State ACK Record - Inner Envelope TRANB

2. Transmission Information Record - B

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count "0120" [Req'd & V]
		4	Start of Record Sentinel Value "*****" [Req'd & V]
0000		6	Record ID "TRANBb" [Req'd & V]
0010		9	EIN of Transmitter N [Opt]
0020		35	Transmitter's Address AN [Opt]
0030		35	Transmitter's City, State, Zip Code AN [Opt]
0040		10	Transmitter's Area Code & Telephone Number N [Opt]
0050		16	Filler Blank
		1	Record Terminus Character Value "#" [Req'd & V]

Section 12 - Federal/State Electronic Filing Specifications

.14 State ACK Record - Inner Envelope

3. ACK KEY Record - Acknowledgement File Key Record

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0120" [Req'd & V]
		4	Value "*****" [Req'd & V]
0000		6	Value "ACKbbb" [Req'd & V]
0005		1	Blank
0010		1	"Y" or Blank [Opt]
0020		9	N [Primary SSN] [Req'd, not V]
0030		16	Numeric ETIN (5), Transmitter's Use Code (2), Julian Day (3), Trans Seq Num (2), Seq Num for Return (4) [Rec, Opt]
0040		12	Refund or Balance Due from Applicable Return [Opt]
0050		1	"A" = Accepted "R" = Rejected "D" = Duplicated Return "T" = Transmission Rejected or Blank [Rec, Opt]

Section 12 - Federal/State Electronic Filing Specifications

.14 State ACK Record - Inner Envelope continued

3. ACK KEY Record - Acknowledgement File Key Record continued

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0060 Duplicate Code		3	"D" = Duplicate DCN or zero "P" = Duplicate Primary SSN or zero "S" = Duplicate Spouse SSN or zero [Opt]
0065 PIN Presence Indicator		1	"0" = No PIN 8453 or 8453-OL Required "1" = Practitioner PIN "2" = Self-Select PIN by Practitioner Used "3" = Self-Select PIN Online Used "4" = State-Only No PIN 8453 or 8453-OL is not Required "9" = State PIN Not Relevant Blank = Rejected Return [Rec, Opt]
0070 EFT Code		1	Blank
0080 Date Accepted		8	DT Format = YYYYMMDD [Rec, Opt]
0090 Return DCN		14	N [Opt]
0100 Number of Error Records		2	N Range 00-96 [Rec, Opt]
0110 FOUO RET SEQ NUM		13	Blank
0112 STATE DD Ind		1	Blank [Opt]

Section 12 - Federal/State Electronic Filing Specifications

.14 State ACK Record - Inner Envelope continued

3. ACK KEY Record - Acknowledgement File Key Record continued

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0115	Payment Acknowledgement Literal	15	"PYMNT RQST RVCD" or blank [Opt]
0117	Date of Birth Validity Code	1	"0" = DOB Validation Not Required "1" = All DOB[s] Valid "2" = Primary DOB Mismatch "3" = Spouse DOB Mismatch "4" = Both DOB[s] Mismatch [Opt]
0118	Filler	1	Blank
0119	State-Only Code	2	"SO" or Blank [Opt]
0120	Debt Code	1	"N" = None "I" = IRS Debt "F" = FMS Debt "B" = IRS and FMS debt or Blank [Opt]
0130	State Packet Code	2	Valid "2 ltr" State Code [Req'd, not V]
	Record Terminus Character	1	Value "#" [Req'd & V]

Section 12 - Federal/State Electronic Filing Specifications

.14 State ACK Record - Inner Envelope continued

4. ACK ERR Record - Acknowledgement File Error Record

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	Byte Count "0120" [Req'd & V]
		4	Start of Record Sentinel Value "*****" [Req'd & V]
0000		6	Record ID Value "ACKRbb" [Req'd & V]
0010		9	Taxpayer Identification Number N [Primary SSN] (Must match ACK Key Record) [Req'd, not V]
0020		7	Reserved Blank
0030		2	Error Record Sequence Number N, 00-96 [Rec, Opt]
0040		6	Error Form Record ID AN [Opt]
0050		6	Error Form Record Type AN [Opt]
0060		5	Error Form Page Number "PG00b" or Blank (page number is "00" (zero) for all IMF ACK ERR records) [Opt]
0070		7	Error Form Occurrence N [0000001-0000050] or zeroes [Opt]
0080		4	Error Field Sequence Number N or zeroes [Opt]
0090		4	Error Reject Code N (nnnn) or zeroes (Refer to Attachment 1) [Req'd, not V]
0100		55	Filler Blank
		1	Record Terminus Character Value "#" [Req'd & V]

Section 12 - Federal/State Electronic Filing Specifications

.14 State ACK Record - Inner Envelope continued

5. Recap Record

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	Byte Count "0120" [Req'd & V]
		4	Start of Record Sentinel Value "*****" [Req'd & V]
0000		6	Record ID "RECAPb" [Req'd & V]
0010		8	Filler Blank
0020		6	Total EFT Count N [Opt]
0030		6	Total ACK KEY Count N, Range = (000001-999999) STATE USE ONLY [Req'd & V]
0040		7	Electronic Transmitter Identification Number [ETIN] N (includes Transmitter's Use Code) First 5 bytes are Required, the other 2 must be 00-99 [Req'd & V]
0050		3	Julian Day of Transmission N Zeroes Only [Opt]
0060		2	Transmission Sequence N Zeroes Only [Opt]
0070		6	Total Accepted Returns STATE USE ONLY [Opt]
0080		6	Total Duplicated Returns STATE USE ONLY [Opt]
0090		6	Total Rejected Returns STATE USE ONLY [Opt]
0100		6	Total ACK Error Count STATE USE ONLY [Req & V]
0110		6	IRS Computed EFT Count STATE USE ONLY [Opt]
0120		6	IRS Computed Return Count STATE USE ONLY [Opt]

Section 12 - Federal/State Electronic Filing Specifications

.14 State ACK Record - Inner Envelope continued

5. Recap Record continued

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0130	Total State-Only Return Count	6	N Range = (000001-999999) [Opt]
0135	Total Accepted State-Only Returns	6	N Range = (000001-999999) [Opt]
0137	Filler	5	Blank
0140	Acknowledgement File Name [GTX Key]	20	AN (States must send in blank and IRS will populate)
	Record Terminus Character	1	Value "#" [Req'd & V]

Section 12 - Federal/State Electronic Filing Specifications

.15 Record Format Fixed and Variable Examples

There are three different electronic state records, the "generic", "unformatted" and "State-Only". A combination of these records make up the state packet.

- 1. Example of a variable Generic Record:

```
-----1-----2-----3-----4-----5-----6
12345678901234567890123456789012345678901234567890

0276****ST    0001  PG01 123456789 0000001[0010]SC[0020]00570321
000116[0060]JANE TEST  DOE NOW 35 CHARACTERS R[0075]3440
LITTLE RANC H RD    NOW 35 CHAR[085]LADSON  NOW 22 CHAR
AC[0095]SC[0100]294566666666[0110]00018[0150]1[0155]01[0195]411
2[0200]3400[0310]10308V[0525]185[0550]185[0580]185[0650]B#
```

- 2. Example of a variable Unformatted Record that contains a "variable" federal record:

```
-----1-----2-----3-----4-----5-----6
12345678901234567890123456789012345678901234567890

1004****ST    0002  PG02 123456789 0000001[0010]SC[0020]00570321
117551[0050]0318!!!!FRM  W2  PG01 123456789 0000001{0030}PAT
RICKCHILDS DBA LOW COUNTRY{0040}100 LIBERTY HALL R[00
55]D SUITE 102{0050}GOOSE CREEK SC 29445{0060}400006745{00
70}400002047{0090}400005100{0200}490{0210}36[0060]54{0220}227
{0230}3654{0245}3654{0255}53{0310}DOE  JANETEST {0320}3440
LITTLE RAN[0065]CH RD{0330}LADSON SC 29456{0380}171{0390}
3654{0400}SC{0500}S$02[0070]82[0105]S$#
```

Section 12 - Federal/State Electronic Filing Specifications

.16 STCAP Record Layout

	<u>Field Identification</u>	<u>Length</u>		<u>Field Description</u>
	Start-Record-Sentinel	4	A	Value "****".
0000	Record-Name	5	A	Value "STCAP"
0010	Filler	1	AN	Value Blank
0020	Total-Records	10	N	Value numeric
0030	Filler	1	AN	Value Blank
0040	Total-Generic	8	N	Value numeric
0050	Filler	1	AN	Value Blank
0060	Total-Unformatted	8	N	Value numeric
0070	PATS-Indicator	1	A	Value "P" if PATS data Blank if live data
0080	Filler	1	AN	Value Blank
	0090 Process Date		8	N IRS Accept Date {YYYYMMDD}
	SRS-Use-Fields			Reserved for SRS Use
0100	SRS-State-SRIN	5	N	St Retrieval SRIN
0110	Filler	1	A	Value Blank
0120	SRS-State-file-Name	12	A	State Abbr. followed by SEQ Number followed by .gz
0130	Filler	6	A	Value Blank
0140	Drain-Total>Returns	8	N	Value numeric
0150	Filler	1	AN	Value Blank
0160	Drain-Tot-Return-Accp	8	N	Value numeric
0170	Filler	1	AN	Value Blank
0180	Drain-Tot-Record-Accp	10	N	Value numeric
0190	Filler	1	AN	Value Blank
0200	Drain-Total-Return-Rej	8	N	Value numeric
0210	Filler	2	AN	Value Blank
0220	SRS-Hash-SSNS	14	N	Numeric
0230	SRS-File-Number	3	N	Numeric
0240	SRS-File-Total	3	N	Numeric
0250	PDATE	8	N	Numeric (yyyymmdd)
0260	PTIME	4	N	Numeric (HHMM)
0270	YR-TO-DATE-COUNT	10	N	Numeric
	Record-Terminus	1	A	Value #.

Section 12 - Federal/State Electronic Filing Specifications

.17 Validation of State Records

Most standard reject conditions for state records are listed in the preceding section. Additionally, filers must follow these specifications or the state record(s) could be rejected.

1. The state packet consists of the state generic record followed by all associated unformatted records for the taxpayer. A maximum of one state generic record, and zero to nine unformatted records can be contained in a packet. Only one state packet is allowed per federal return.
2. A generic record must be present in each state packet. Only one generic record is allowed per state packet. The generic record must precede any unformatted records for that tax return.
3. An unformatted record is not required; however, up to nine unformatted records are allowed per state return packet. If more than nine are present, the entire return is rejected with Error Reject Code 0045.
4. The Header Section in the generic and unformatted records (SEQ 0000 through SEQ 0020) must be present.
5. The Record ID's in both the generic and unformatted records are checked for consistency. If inconsistent, the record is rejected. The Record ID consists of 26 characters, broken down as follows:

Record ID Type	6	(Both Records "STbbbb")
Form Number	6	(Generic Record "0001bb" Unformatted Record "0002bb")
Page Number	5	(Both Records "PG01b")
Taxpayer Identification Number	9	N (Primary SSN)
Filler	1	blank
Form/Schedule Number	7	N (Generic "0000001" Unformatted "0000001 to "0000009")

6. The State Code represents the taxpayer's residence state. The taxpayer's residence state may be different than the state of the taxpayer's address. State return packets are distributed to states based on the state code in the generic record. The state code must be a valid Federal/State Electronic Filing state. Valid states in Tax Year **2004** are:

Alabama.....AL	Kansas.....KS	New York.....NY
Arkansas.....AR	Kentucky.....KY	North Carolina..NC
Arizona.....AZ	Louisiana.....LA	Ohio.....OH
Colorado.....CO	Maryland.....MD	Oklahoma.....OK
Connecticut....CT	Michigan.....MI	Oregon.....OR
Washington DC...DC	Mississippi....MS	Pennsylvania...PA
Delaware.....DE	Missouri.....MO	Rhode Island....RI
Hawaii.....HI	Montana.....MT	South Carolina..SC
Georgia.....GA	North Dakota...ND	Utah.....UT
Idaho.....ID	Nebraska.....NE	Vermont.....VT
Illinois.....IL	New Jersey.....NJ	Virginia.....VA
Indiana.....IN	New Mexico.....NM	West Virginia...WV
Iowa.....IA		Wisconsin.....WI

The state code must be consistent throughout the generic record and all associated unformatted records for the taxpayer.

Section 12 - Federal/State Electronic Filing Specifications

.17 Validation of State Records continued

7. The State Direct Deposit/Direct Debit Section should be blank if there is no direct deposit or direct debit at the state level. There is no connection between the federal and state direct deposit or direct debit fields since these can differ. Taxpayers may elect to have the federal and state direct deposit or direct debits in the same account, or they can chose different accounts.
8. If there is an entry in the State Direct Deposit/Direct Debit Section the IRS will verify the state Routing Transit Number (RTN). If the state RTN is not listed on the current Financial Organization Master File (FOMF) an indicator will be set for the state's future use. The return will not be rejected.
9. The following Entity Section fields of the generic record must be significant or the returns will be rejected by the IRS: Name Line 1 (SEQ 0060), Address Line 1 (SEQ 0075), City (SEQ 0085), State Abbreviation (SEQ 0095), and Zip Code (SEQ 0100).
10. **Any** entry in the Consistency Section of the Generic Record, must equal the corresponding Federal **Tax Form entry**. If an entry is significant (i.e., not blank), it will be compared to the federal return. If a Consistency Section entry does not match the corresponding federal entry, the return will be rejected.

To the extent possible, the Sequence Numbers for Forms 1040, 1040A, and 1040EZ are the same for the equivalent fields. If no Sequence Number is given, the field does not exist for that form.

Generic Record Consistency Section	1040	1040A	1040EZ
	----Sequence Number----		
0150 Federal Filing Status-----	0130	0130	(See note)
0155 Total Federal Exemptions-----	0360	0360	(See note)
0160 Wages, Salaries, Tips-----	0375	0375	0375
0165 Taxable Interest-----	0380	0380	0380
0170 Tax Exempt Interest-----	0385	0385	0385
0175 Dividends-----	0394	0394	
0180 State/Local Income Tax Refund-----	0420		
0185 Taxable Social Security Benefits-----	0557	0557	
0190 Keogh Plan and SEP Deductions-----	0650		
0195 Adjusted Gross Income-----	0750	0750	0750
0200 Standard/Itemized Deductions-----	0789	0789	
0205 Earned Income Credit-----	1180	1180	1180

Note: The Generic Record Federal Filing Status (SEQ 0150) and the Total Federal Exemptions (SEQ 0155) can contain an entry when the corresponding federal form is a Form 1040EZ and IRS will not reject the Federal/State return.

SEQ 0032 of the Generic Record is for IRS Use Only. IRS will populate this field.

Section 12 - Federal/State Electronic Filing Specifications

.17 Validation of State Records continued

11. The numeric fields (SEQ 0360 - SEQ 0675), if not blank, will be checked for format.
12. The IRS will check the Declaration Control Number (DCN) in the federal Form 1040, 1040A, or 1040EZ against the Declaration Control Number (SEQ 0020) of the Generic and Unformatted Records and reject both the federal and state returns if these are not equal.
13. The IRS will check the Return Sequence Number (RSN) in the federal Form 1040, 1040A, or 1040EZ against the Return Sequence Number (SEQ 0023) of the Generic Record and reject both the federal and state returns if these are not equal.
14. The IRS will check all Federal/State returns for the following fields on Form(s) W-2: If "State Income Tax 1" (SEQ 0400) contains a positive value, then "State Name 1" (SEQ 0370) should contain a Standard Postal State Abbreviation. If "State Income Tax 2" (SEQ 0470) contains a positive value, then "State Name 2" (SEQ 0440) should contain a Standard Postal State Abbreviation. If this is not done, both the federal and state returns will be rejected with Error Reject Code 0405.
15. If the federal return is an Online return, the associated state return must also be an Online return. IRS will check the Online-State-Return (SEQ 0049) indicator of the state Generic Record. If these do not match, the Federal/State return will be rejected.
16. The following IRS Error Reject Codes are used exclusively for errors in the state return packet:

0009 RESERVED

The unformatted state record **in fixed format** exceeds the maximum length. |

0400 STATE RECORD

The Generic Record must be present in the state data packet.

An Unformatted Record was present without the Generic Record, or the Unformatted Record preceded the Generic Record.

0401 STATE RECORD - STATE CODE (SEQ 0010)

The State Code (SEQ 0010) in the Header Section of the Generic Record must be valid for the processing service center.

The State Code must be consistent throughout Generic and associated Unformatted Records for the return.

0402 STATE RECORD - ENTITY SECTION

All "Required Entry" fields in the Entity Section of the Generic Record (SEQ 0060, 0075, 0085, 0095, 0100) must be present.

0403 STATE RECORD - CONSISTENCY FIELDS

Any entry present in the Consistency Section of the Generic Record must equal the corresponding federal Tax Form entry.

Section 12 - Federal/State Electronic Filing Specifications

.17 Validation of State Records continued

0404 STATE RECORD - DECLARATION CONTROL NUMBER (DCN)

The DCN (SEQ 0020) of the Generic Record must equal the DCN of the federal Tax Form.

The DCN (SEQ 0020) of the Generic Record must equal the DCN (SEQ 0020) of the Unformatted Record.

0405 STATE RECORD - FORM W-2 CHECK

Each Form W-2 associated with a State Record must contain a valid State Abbreviation in State Name (SEQ 0370, 0440) when there is a significant entry in State Income Tax (SEQ 0400, 0470).

0406 STATE RECORD

An "out of service center" District Office (DO) is permitted when State Data is present; or when Processing Site equals "G" (Philadelphia) and at least one of the following is present: Form 2555, Form 2555-EZ, Form 4563, Form 5074, Form 8689, an Address Ind (SEQ 0097) of the Tax Form equal to "3"; a State Abbreviation (SEQ 0087) of the Tax Form equal to "AS", "GU", "MP", "PR", or "VI".

0407 STATE RECORD - RETURN SEQUENCE NUMBER (RSN)

The Return Sequence Number (RSN) (SEQ 0023) of the Generic Record must equal the RSN of the Federal Tax Form.

0408 STATE RECORD - ONLINE RETURN INDICATOR

When Online-State-Return (SEQ 0049) of the Generic Record is equal to "O", the Transmission Type Code (Field 15) of the TRANS Record A (TRANA) must equal "O", and vice versa.

Section 12 - Federal/State Electronic Filing Specifications

.18 If you have questions about the State Acknowledgement, please contact the individuals listed below:

Contact	Telephone and e-mail address
Alabama Department of Revenue Buddy Bray, Coordinator	E-mail: bbray@revenue.state.al.us Telephone (334) 242-1219 Fax: (334) 353-8068
Arizona Department of Revenue Donna Mucilli, E-file Administrator Alternate: Steve Lee	E-mail: efile@revenue.state.az.us Telephone (602) 716-6513 Fax (602) 716-7997 E-mail: efile@revenue.state.az.us Telephone (602) 716-6514 Fax (602) 716-7997
Arkansas Department of Finance and Administration Dan Brown, Coordinator or Gary Keadle at (501) 683-3758	E-mail: dan.brown@rev.state.ar.us Dan Brown (501) 682-7070 Gary Keadle (501) 683-3758 Help Desk (501) 682-7925 Fax (501) 682-7393
Colorado Department of Revenue Stephen Asbell, Coordinator	E-mail: sasbell@spike.dor.state.co.us Telephone (303) 866-5581 Fax (303) 866-2833
Connecticut Department of Revenue Services Jim Annino, Coordinator or Jason Purslow, e-Commerce Supervisor	E-mail: jim.annino@po.state.ct.us E-mail: jason.purslow@po.state.ct.us Jim Annino (860) 297-4713 Jason Purslow (860) 297-5979 Fax (860) 297-4761 Hours: 8:00 a.m. to 5:00 p.m.
Delaware Division of Revenue James Stewart, Coordinator	E-mail: jastewart@state.de.us Telephone (302) 577-8170 Fax (302) 577-8202
District of Columbia Office of Chief Financial Officer Sonja Peterson, Coordinator	E-mail: sonja.peterson@dc.gov Telephone (202) 442-6461 Fax (202) 442-6330
Georgia Department of Revenue Sandy Sharpe, Coordinator	E-mail: gaelf@gw.rev.state.ga.us Help Desk (404) 675-4992 Fax (404) 675-4997
Hawaii Department of Taxation Jessica N. Honbo, Coordinator or Electronic Processing Unit	E-mail: efile@tax.state.hi.us Telephone (808) 587-1692 (808) 587-1488 general inquiry line Fax: (808) 587-1488
Idaho State Tax Commission Robin Allen or Dawn Glazier, Coordinator	E-mail: dglazier@tax.state.idaho.gov Telephone (208) 334-7822 Fax (208) 334-7650 Hours: 7:30 a.m. to 4:30 p.m.
Illinois Department of Revenue Kevin Richards, Coordinator	E-mail: krichards@revenue.state.il.us Help Desk (217) 524-4767 or 4097 Fax (217) 782-7992
Indiana Department of Revenue Bill Dunbar, Coordinator	E-mail: bldunbar@dor.in.gov Telephone (317) 615-2508 Fax (317) 615-2520
Iowa Department of Revenue and Finance Peter Johann	E-mail: Peter.Johann@idrf.state.ia.us Help Desk (515) 242-5882 Fax (515) 242-6040 Hours: 8:00 a.m. to 3:00 p.m. CST

Section 12 - Federal/State Electronic Filing Specifications

.18 State e-file Coordinators (continued)

Kansas Department of Revenue Terry Hunt, Coordinator	E-mail: Terry_hunt@kdor.state.ks.us Telephone (785) 296-4066 Fax (785) 296-0153 Hours: 7:00 a.m. to 4:00 p.m. CST Mon-Fri
Kentucky Revenue Cabinet Judy Ritchie, Coordinator or Marcus Deaton	E-mail: Judy.Ritchie@mail.state.ky.us Telephone (502) 564-5370 Marcus Deaton: (502) 564-6033 ext. 4858 Fax (502) 564-9897 Hours: 8:00 a.m. - 4:30 p.m.
Louisiana Department of Revenue Mark Wilbanks Kay Wilson	E-mail: mark.wilbanks@la.gov Kay.wilson@la.gov Mark Wilbanks (225) 219-2495 Kay Wilson (225) 219-2488 Fax (225) 219-0870 Hours: 8:00 a.m. to 5:00 p.m.
Maryland Office of the Comptroller Contact: Maryland Help Desk	Telephone (410) 260-7753 Fax (410) 974-2967 Hours: 8:00 to 5:00 p.m.
Michigan Department of Treasury Annette L. Olivier-Wolfe, Manager	E-mail: MIefile2D@michigan.gov Telephone (517) 636-4450 Fax (517) 636-4444
Mississippi State Tax Commission State e-file Coordinator	E-mail: nmeadows@mstc.state.ms.us Help Desk (601) 923-7055 Fax (601) 923-7039 Hours: 8:00 a.m. - 5:00 p.m.
Missouri Department of Revenue Jerry Wingate, Coordinator	E-mail: Jerry.Wingate@mail.dor.state.mo.us Telephone (573) 522-4300 Fax (573) 526-5915
Montana Department of Revenue Dave Berg, Coordinator	E-mail: daberg@state.mt.us Telephone (406) 444-6957 or (406) 444-1505 Fax (406) 444-4556
Nebraska Department of Revenue Larry Chapman, Coordinator	E-mail: lchapman@rev.state.ne.us Telephone (402) 471-5619 Fax (402) 471-5608
New Jersey Division of Revenue Tim Bachman, Coordinator	E-mail: Help Desk: (609) 633-1132 or (609) 777-4216 Fax (609) 292-1777 Hours: 8:00 a.m. to 4:30 p.m.
New Mexico Taxation and Revenue Bernie Candelaria, Coordinator	E-mail: bcandelaria@state.nm.us Telephone (505) 827-1708 Fax (505) 827-0469
New York Department of Taxation and Finance Contact: NY e-file Help Desk	Help Desk 1-800-353-1096 Fax (518) 485-0449 Hours: 8:00 a.m. 4:00 p.m.
North Carolina Department of Revenue Greg Torrance or Kathy Foster	E-mail: Gregory.torrance@dornc.com E-mail: kathy.foster@dornc.com Greg Torrance: (919) 715-3728 7:00 a.m. to 3:00 p.m. Kathy Foster: (919) 715-9888 9:00 a.m. to 5:00 p.m.

Section 12 - Federal/State Electronic Filing Specifications

.18 State e-file Coordinators (continued)

North Dakota Office of State Tax Commissioner Donna Kohler, Coordinator Chuck Picard, Assistant Coordinator	E-mail: dkohler@state.nd.us Donna Kohler (701) 328-3102 Chuck Picard (703) 328-3129 Fax (701) 328-3700
Ohio Department of Taxation Karen Fisk, Coordinator	E-mail: Karen_Fisk@tax.state.oh.us Help Desk (614) 433-7773 Fax (614) 433-7771
Oregon Department of Revenue Contact: Oregon Staff Members	E-mail: stacey.h.weeks@state.or.us Telephone (503) 945-8415 Fax (503) 945-8649 Hours: 8:00 a.m. to 5:00 p.m.
Pennsylvania Department of Revenue Meggan Swisher Darlene Lester Joe Henry	E-mail: mswiper@state.pa.us Help Desk (717) 787-4017 Fax (717) 772-4193 Hours: 8:00 a.m. to 4:00 p.m.
Rhode Island Division of Taxation Susan Galvin, Coordinator M. Paola Laorenza, secondary contact	E-mail: galvins@tax.state.ri.us Telephone (401) 222-2263 Fax (401) 222-6288 E-mail: mllaorenz@tax.state.ri.us Telephone (401) 222-4091 Fax (401) 222-6288
South Carolina Department of Revenue Contact: SC Help Desk or Jan Fletcher	E-mail: fletchj@sctax.org Help Desk (803) 898-5560 Fax (803) 898-5339 Hours: 8:30 a.m. to 4:45 p.m.
Utah State Tax Commission Douglas D. Hansen, Coordinator	E-mail: ddhanse@utah.gov Telephone (801) 297-7575 Fax (801) 297-7698
Vermont Department of Taxes Trilene Roach, Coordinator	E-mail: troach@tax.state.vt.us Telephone: (802) 828-3055 Fax: (802) 828-3754
Virginia Department of Taxation Kerry Williams, Coordinator	E-mail: ELFcoordinator@tax.state.va.us E-mail: kwilliams@tax.state.va.us Help Desk (804) 367-6100 Fax (804) 367-0224
West Virginia State Tax Department Jeff Anderson, Coordinator	E-mail: janderson@tax.state.wv.us Help Desk (304) 558-8655 Fax (304) 558-1991
Wisconsin Department of Revenue Marcia Gray, Coordinator	E-mail: marcia.gray@dor.state.wi.us Telephone (608) 261-4906 Fax (608) 264-9923

Section 13 - Electronic Signatures Specifications

IRS has two electronic signature **options** available for taxpayers to sign their tax returns, the Self-Select PIN and Practitioner PIN.

01. What is the Self-Select PIN Method?

The Self-Select PIN method is an option for taxpayers to use when signing their electronic tax return. The PIN is any five numbers (except ALL zeros) the taxpayer chooses to enter as their electronic signature. A PIN is needed for each taxpayer if filing a joint return, and each can choose any five numbers. If the taxpayer is filing through an Electronic Return Originator (ERO), **or using Tax Preparation Software**, the taxpayer Date of Birth and Prior Year Adjusted Gross Income (AGI) from the original return must also be entered for authentication.

Questions or comments regarding Section 13 (except IRS e-file Signature Authorization and Jurat/Disclosure information in Sub-section .06-.09) should be sent to:

Internal Revenue Service
Teara Mitchell, W:CAS:SP:IEF:P, NCFB C4-262
5000 Ellin Road
Lanham, MD 20706
Phone: (202) 283-0226

Questions or comments regarding IRS e-file Signature Authorization and Jurat/Disclosure (Sub-section .06-.09) should be sent to:

Internal Revenue Service
Carol Brauzer, W:CAS:SP:IEF:R, NCFB C5-121
5000 Ellin Road
Lanham, MD 20706
Phone: (202) 283-7842

Section 13 - Electronic Signatures Specifications

02. Taxpayer Eligibility Requirements for the Self-Select PIN Method

The following taxpayers are eligible to use this option:

- Taxpayers who filed Form 1040, 1040A, or 1040EZ or Telefile for Tax Year **2003**.
- Taxpayers who filed Form 1040 PR for TY **2003**, who are eligible to file Form 1040 for Tax Year **2004**.
- Taxpayers who did not file for Tax Year **2003**, but have filed previously.
- Taxpayers who are 16 or older on or before December 31, **2004**, who have never filed a tax return.
- Primary taxpayers under age 16 who have filed previously. - |
- Secondary taxpayers under age 16 who have filed in the immediate prior year. - |
- Military personnel residing overseas with APO/FPO addresses.
- Taxpayers residing in the American Possessions of the Virgin Islands, Puerto Rico, America Samoa, Guam and Northern Marianas, or with foreign country addresses.
- Taxpayers filing Form 4868 (extension of time to file), Form 2688 (additional extension of time to file) or Form 2350 (extension for certain U.S. citizens living aboard).
- Those who are filing on behalf of deceased taxpayers.

The following taxpayers are NOT eligible to participate:

- Primary taxpayers under age 16 who have never filed
- Secondary taxpayers under age 16 who did not file in the immediate prior year.
- Taxpayers who filed Forms 1040-NR or 1040-SS for Tax Year **2003**
- Taxpayers whose returns require attachments other than Form W-2, W-2G, or 1099-R; Taxpayers required to file the following forms:
 - Form 3115, Application for Change in Accounting Method,
 - Form 3468, Computation of Investment Credit (if **historical Structure Certificate is required**),
 - Form 5713, International Boycott Report,
 - Form 8283, Non-Cash Charitable Contributions (if using Part B),
 - Form 8332, Release of Claim to Exemption for Children of Divorced or Separated Parents,
 - **Form 8858, Information Return of U.S. Persons with Respect to Foreign Disregarded Entities**, and
 - **Form 8885, Health Care Tax Credit**

NOTE: All of the above-listed forms must be submitted with Form 8453, U.S. Individual Income Tax Declaration for Electronic Filing.

Section 13 - Electronic Signatures Specifications

03. What is the Practitioner PIN method?

The Practitioner PIN method is another electronic signature option for taxpayers to e-file using a five digit PIN. The taxpayer chooses any five digits, except ALL zeros, as their PIN signature and must use an Electronic Return Originator (ERO) to e-file under this method. **A PIN is needed for each taxpayer if filing a joint return, and each can choose any five numbers.**

NOTE: Date of Birth and Prior Year Adjusted Gross Income are not required.

The Practitioner PIN method offers another signature option as well for EROs to use in preparing and transmitting Forms 1040/A/EZ to IRS. This method is totally paperless and eliminates the Form 8453 in most cases.

See Questions and Answers for the Practitioner PIN method at the end of this Section.

Questions or comments regarding the Practitioner PIN method should be sent to:

Internal Revenue Service
Teara Mitchell, W:CAS:SP:IEF:P
5000 Ellin Road
Lanham, MD 20706
Phone: (202) **283-0226**

Section 13 - Electronic Signatures Specifications

04. Taxpayer Eligibility Requirements for the Practitioner PIN Method

The following taxpayers are eligible to use this option:

- Taxpayers who are eligible to file Forms 1040, 1040A, or 1040EZ or Telefile.
- Military personnel residing overseas with APO/FPO addresses.
- Taxpayers residing in the American Possessions of the Virgin Islands, Puerto Rico, America Samoa, Guam and Northern Marianas, or with foreign country addresses.
- Taxpayers filing Form 4868 (extension of time to file).
- Those who are filing on behalf of deceased taxpayers.

The following taxpayers are NOT eligible to participate:

- Taxpayers whose returns require attachments other than Form W-2, W-2G, or 1099-R; Taxpayers required to file the following forms:
- Form 3115, Application for Change in Accounting Method,
- Form 3468, Computation of Investment Credit (if Historic Structure Certificate is required),
- Form 5713, International Boycott Report,
- Form 8283, Noncash Charitable Contributions (if using Part B),
- Form 8332, Release of Claim to Exemption for Children of Divorced or Separated Parents,
- Form 8858, Information Return of U.S. Persons with Respect to Foreign Disregarded Entities, and
- Form 8885, Health Care Tax Credit

NOTE: All of the above-listed forms must be submitted with Form 8453, U.S. Individual Income Tax Declaration for Electronic Filing.

Section 13 - Electronic Signatures Specifications

.05 Data Validation

The following fields must be present for the taxpayer when using the Self-Select PIN option for e-file:

Primary:

Social Security Number
Name Control
Date of Birth

From Tax Year 2003 return, taxpayer's original submission prior to any adjustment:

Adjusted Gross Income (AGI)

If Married Filing Joint:

Spouse Social Security Number
Spouse Name Control
Spouse Date of Birth

From Tax Year 2003 return, taxpayer's original submission prior to any adjustment:

Spouse Adjusted Gross Income (AGI)

If taxpayers filed a joint return in Tax Year **2003** and want to file separate returns for Tax Year **2004**, they will both enter the same AGI from the **2003** joint return on their separate returns for Tax Year **2004**.

If taxpayers **did not** file jointly in Tax Year **2003**, they are required to provide their respective AGI amount.

If a return **was not** filed in Tax Year **2003**, the taxpayer is required to **enter** zero in the AGI field.

If taxpayers filed Form 1040PR in Tax Year **2003**, the taxpayer is required to **enter** zero in the AGI field.

Note: Taxpayers who filed their 2003 tax return after **December 18, 2004** are eligible to use the Self-Select PIN for e-file. These taxpayers will need to submit zeroes for their Adjusted Gross Income. In the event their return is rejected due to a mismatch of AGI, they can resubmit their return using their actual values. The extract creating the Self-Select PIN eligibles is being created in December and due to processing constraints, late filers may or may not be included. Late filers can still use the Self-Select PIN.

Validation of Data:

Adjusted Gross Income The AGI is entered in whole dollar amounts. There will be a one dollar tolerance level.

Section 13 - Electronic Signatures Specifications

05. Data Validation continued

Date of Birth	An exact match on day, month and year against Social Security Administration records is required for all online returns with or without the Self-Select PIN usage. If a married filing joint (MFJ) return is filed through a practitioner electronically and taxpayer(s) uses the Self-Select PIN(s) to sign their return, the primary and secondary taxpayers' date of birth are required. However, their tax return will not reject if the Dates of Birth do not match. The Date of Birth Validity Code (Field 0117) will be present in the Acknowledgement Record. The Date of Birth Validity Code identifies whether validation of the Date of Birth (DOB) is required and if the DOB is required, whether the DOB matched on the IRS File or not.
PIN	The Personal Identification Number (PIN) is self-selected by the taxpayer. A PIN is required for the primary and secondary taxpayer. PIN is composed of 5 digits. All zeroes are not permitted. The spouse can use the same PIN as the primary.
Taxpayer PIN Assignment	If the taxpayer agrees, it is acceptable for an ERO and/or software program to generate or assign the taxpayer PIN. The taxpayer consents to the ERO's choice by completing and signing an IRS e-file signature authorization containing the intended taxpayer PIN. The taxpayer PIN can be systemically generated or manually assigned into the electronic return format and/or the signature authorization form. However, the ERO must receive the signature authorization signed by the taxpayer(s) before they transmit the return or release it for transmission to IRS. This guideline refers to returns filed using the Self-Select or Practitioner PIN method.

Section 13 - Electronic Signatures Specifications

.06 IRS e-file Signature Authorizations

1. Form 8879, IRS e-file Signature Authorization, is used to authorize an Electronic Return Originator to enter the taxpayer's self-select personal identification number (PIN) as the taxpayer's signature on electronically filed Forms 1040, 1040A, and 1040EZ income tax returns. Form 8879 is provided as a convenience when the taxpayer is unavailable or unable to return to the office, or it is inconvenient **for the taxpayer** to personally sign the electronically prepared income tax return.
2. The practitioner will provide Form 8879 to the taxpayer along with a copy of the completed tax return personally or by U.S. mail, private delivery service, e-mail, or an Internet web site. Upon review of their tax return, the taxpayer(s) complete Part II of Form 8879 with their PIN, signature and date. The taxpayer must return the form to the ERO either personally, by U.S. mail, private delivery service, or FAX transmission. The ERO must retain the completed Form 8879 as instructed on the form.
3. Form 8878, IRS e-file Signature Authorization on Application for Extension of Time to File, is used for taxpayers to authorize the ERO to enter the taxpayer Self-Select PIN on one of several extension of time to file applications processed through Electronic Transmitted Documents (ETD) programs. Form 8879 procedures above also apply to Form 8878.
4. Electronic Funds Withdrawals accompanying Form 4868 can be signed using the Practitioner PIN method. A Form 8878 must be completed by all taxpayers who use this method. See Part III of this publication for additional information on ETD programs.
5. When finalized, Forms 8879 and 8878 and instructions for use with Tax Year **2004** e-file will be available on the IRS website, The Digital Daily, at www.irs.gov (click on "Forms and Pubs", then "Forms and Instructions"). Tax year **2004** forms will be posted on the website as soon as possible; however, they may not be available at the time this document is published.
6. Exhibits of Forms 8879 and 8878 will be included in Publication 1345A, Filing Supplement for **Authorized e-file Providers**, Tax Year **2004**.

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Section 13 - Electronic Signatures Specifications

.07 Jurat/Disclosure Guidelines

1. This section provides guidelines for the jurat/disclosure language that is to be included in software packages for electronically filed returns.
2. In all instances, the appropriate jurat/disclosure text must be provided to taxpayers prior to the presentation of fields used to enter signature(s) (e.g. PIN) and related authentication information (e.g. Date of Birth and Adjusted Gross Income).
3. It is imperative that all taxpayers who use the Electronic Funds Withdrawal feature are provided with the appropriate Electronic Funds Withdrawal (EFW) text for their review. Only the approved EFW text displayed in this publication is to be used. The approved EFW text (selection D1) is displayed separately and has not been included in samples for Jurat/Disclosure Version A-D provided.
4. Online software products must provide the capability for taxpayers to view the jurat/disclosure statements on the input screen.
5. Software products intended for use by tax professionals may also provide functionality to print a graphic equivalent of the jurat/disclosure statements for taxpayers to sign as an alternative to viewing and signing the statement on the input screen. A graphic equivalent may be appropriate when the taxpayer will not be present to review the completed return in the presence of the ERO, and has elected to authorize the ERO to enter the taxpayer(s) Self-Select PIN(s).
6. The jurat/disclosure text selections are located in Section 13.07 of this document. Samples of the jurat/disclosure versions A-D are included in Section 13.08.
7. Certain Decedent returns Forms 1040, 1040A, and 1040EZ are accepted into e-file. Text Selection T8 must be included for decedent returns filed with Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer. If both taxpayers on a **jointly filed** refund return are deceased, a Form 1310 and selection T8 must be completed for each decedent.
8. Use the guidelines below, and notes on the text selections for jurat entry field format.

Jurat Entry Field Format Guidelines			
Field	Length	Characters	Format/Notes
Dates - (e.g. signature dates, Date of Birth)	Eight	All numeric	MMDDYYYY (must convert to YYYYMMDD for record layouts)
Taxpayer's PIN	Five	All numeric	Cannot be all zeroes
ERO or Paid Preparer PIN	Eleven	All numeric	First six positions = Electronic Filing Identification Number (EFIN); last five positions = Self-Selected numerics
Money Fields	Twelve maximum	All numeric	Dollars ONLY, zero fill if no prior year AGI

Section 13 - Electronic Signatures Specifications

.07 Jurat/Disclosure Guidelines continued

9. The following table includes the valid Jurat Disclosure Codes for electronically filed Tax Year **2004** Forms 1040, 1040A and 1040EZ. The codes (e.g. P1,C1,T1) in the third column identify the possible selections for each jurat version.
10. Some text selections are required only when a specific condition exists. The jurat version display pages include a reference to these selections. Complete text is displayed on the page entitled "Special Condition Text Selections". Text for these selections **MUST BE** included when they apply to the taxpayer's filing situation. For example, include Selection D1 for all returns with an Electronic Funds Withdrawal (EFW), and use Selection T8 for decedent returns when a Form 1310 is attached.

Tax Year 2004 Jurat Disclosure Codes Form 1040 Series - Forms 1040, 1040A, and 1040EZ			
Jurat/ Disclosure Code	Title	Required Screen/ Graphic Selections	Comments
A	Online Self-Select PIN Form 1040,A,EZ		Prepared by: Taxpayer on personal computer Transmitted by: Intermediate Service Provider (ISP) or transmitter Signatures: Taxpayer(s) - Self-Select PIN
	<ul style="list-style-type: none"> • Without electronic funds withdrawal • If Decedent return with Form 1310 attached, also include... 	P1,C1,T1 T8	
	<ul style="list-style-type: none"> • With electronic funds withdrawal 	P1,C1,D1, T1	
B	Regular Online Filing Form 1040,A,EZ		Prepared by: Taxpayer on personal computer Transmitted by: ISP or transmitter Signatures: Form 8453-OL required Taxpayer(s) do not use Self-Select PIN
	<ul style="list-style-type: none"> • Without electronic funds withdrawal • If Decedent return with Form 1310 attached, also include... 	C1,T2 T8	
	<ul style="list-style-type: none"> • With electronic funds withdrawal 	C1,D1,T2	
C	Self-Select PIN by ERO Form 1040,A,EZ		Prepared by: Preparer/ERO Transmitted by: ERO Signatures: Taxpayer(s) - Self-Select PIN ERO - EFIN/PIN
	<ul style="list-style-type: none"> • Without electronic funds withdrawal • If Decedent return with Form 1310 attached, also include... 	E1,P1,C1, T1 T8	
	<ul style="list-style-type: none"> • With electronic funds withdrawal 	E1,P1,C1, D1,T1	
D	Practitioner PIN Method Form 1040,A,EZ		Prepared by: Preparer/ERO Transmitted by: ERO Signatures: Taxpayer(s) - Self-Select PIN Paid Preparer's EFIN/PIN NOTE: Form 8879, IRS e-file Signature Authorization, Including Part III, is required. Taxpayer prior year return Information and Date of Birth not required.
	<ul style="list-style-type: none"> • Without electronic funds withdrawal • If Decedent return with Form 1310 attached, also include... 	E1,P1,C1, T6 T8	
	<ul style="list-style-type: none"> • With electronic funds withdrawal 	E1,P1,C1, D1,T6	
Blank			Form 8453 is required.

Section 13 - Electronic Signatures Specifications

.08 Jurat Language Text Selections

1. This section identifies the various Perjury, Consent to Disclosure, and Electronic Funds Withdrawal (EFW) text selections (components) used to develop jurat language statements for electronic filing tax preparation software.
2. The software shall provide the capability to incorporate these statements into the appropriate jurat text for presentation to taxpayer(s) for their review.
3. Use the table in .06 above and the displays in this section to determine the appropriate components or building blocks to develop jurat statements for Form 1040 series returns.
4. Jurat language and related requirements used only for documents submitted the Electronically Transmitted Documents (ETD) system through are included in Part III of this document.

Perjury Statement Selections

Selection P1

Perjury Statement - use this selection when electronically filing Form 1040, 1040A, or 1040EZ with Self-Select PIN

Perjury Statement

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Selection P2 (Reserved)

Selection P3 (ETD only) See Part III of this document

Section 13 - Electronic Signatures Specifications

.08 Jurat Language Text Selections continued

Consent to Disclosure Selections

A Consent to Disclosure is to be included on the screen for all electronically filed returns and documents.

Selection C1

Consent to Disclosure - use this selection for electronically file Form 1040 Series returns

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return/form to IRS and to receive the following information from IRS: 1) Acknowledgement of receipt or reason for rejection of transmission; 2) refund offset; 3) reason for any delay in processing or refund; and, 4) date of any refund.

Selection C2 (ETD only) See Part III of this document

ERO Declaration

Selection E1

RO Declaration and Signature - use this selection and ERO PIN entry when return is transmitted by an Electronic Return Originator (ERO). For use with Self-Select and Practitioner PIN methods.

ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN

(enter EFIN plus 5 Self-Selected numerics)

Section 13 - Electronic Signatures Specifications

.08 Jurat Language Text Selections continued

Electronic Funds Withdrawal Consent Selections

Include an Electronic Funds Withdrawal Consent statement only when taxpayer has selected the Electronic Funds Withdrawal option

Selection D1

Electronic Funds Withdrawal Consent for Forms 1040, 1040A, or 1040EZ
Statement MUST BE included with all Electronic Funds Withdrawal (EFW) returns

Electronic Funds Withdrawal Consent

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH Electronic Funds Withdrawal (Direct Debit) entry to the financial institution account indicated for payment of my Federal taxes owed on this return and/or a payment of estimated tax. I further understand that this authorization may apply to subsequent Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate subsequent payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Selection D2 (ETD only) See Part III of this document

Selection D3 (ETD only) See Part III of this document

Section 13 - Electronic Signatures Specifications

.08 Jurat Language Text Selections continued

Taxpayer Signature Selections

Selection T1

Use this signature selection when filing a Form 1040, 1040A, or 1040EZ and a Self-Select PIN will be used to sign the return

I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN below.

Taxpayer's PIN: _ _ _ _ _ Date: _ _ _ _ _
Taxpayer's Date of Birth: _ _ _ _ _
Taxpayer's Prior Year Adjusted Gross Income: _ _ _ _ _
Spouse's PIN: _ _ _ _ _
Spouse's Date of Birth: _ _ _ _ _
Spouse's Prior Year Adjusted Gross Income: _ _ _ _ _

Selection T2

Use this signature selection when filing a Form 1040, 1040A, or 1040EZ Online and using Form 8453-OL to sign the return

I am transmitting this Tax Return and signing this Electronic Funds Withdrawal Consent, if applicable, by entering my Date of Birth below.

Taxpayer's Date of Birth (DOB): _ _ _ _ _ Date: _ _ _ _ _
Spouse's Date of Birth: _ _ _ _ _

Selection T3 (ETD only) See Part III of this document

Selection T4 (ETD only) See Part III of this document

Section 13 - Electronic Signatures Specifications

.08 Jurat Language Text Selections continued

Selection T5 (ETD only) See Part III of this document
Reserved - not available for Tax Year 2004

Selection T6

Use this signature selection for returns filed using the Practitioner PIN method. ERO is required to retain Form 8879, IRS e-file Signature Authorization, that has been signed by the taxpayer(s)

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN below.

Taxpayer's PIN: _ _ _ _ _

Date_ _ _ _ _

Spouse's PIN: _ _ _ _ _

Selection T7 (ETD only) See Part III of this document

Selection T8 - Decedent Returns only with Form 1310 attached

Must be included with all Decedent Returns when Form 1310 is attached.

Use this selection only for Form 1040, 1040A, or 1040EZ Decedent returns that are filed with a Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer. If both taxpayers are shown as decedents on this return, two Forms 1310 are required, and T8 information must be completed for each decedent.

Form 1310 Signature and Verification

Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this Form 1310 claim, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of person claiming refund (35 character limit)

Date

Selection T9 (ETD only) See Part III of this document

Section 13 - Electronic Signatures Specifications

.09 e-file Jurat/Disclosure Text - Codes A-D

**Tax Year 2004 Jurat/Disclosure Code A Text
Online Self-Select PIN Form 1040, 1040A or 1040EZ**

Perjury Statement

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return/form to IRS and to receive the following information from IRS: 1) Acknowledgement of receipt or reason for rejection of transmission; 2) refund offset; 3) reason for any delay in processing or refund; and, 4) date of any refund.

Additional Statements may be required. See Special Optional Text Selections for Jurat/Disclosure Codes A - D in this section.

Electronic Funds Withdrawal Consent - MUST BE included with all returns with Electronic Funds Withdrawal

Form 1310 Signature and Verification - Decedent returns with Form 1310 only.

I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN below.

Taxpayer's PIN: _ _ _ _ _ Date: _ _ _ _ _
Taxpayer's Date of Birth: _ _ _ _ _
Taxpayer's Prior Year Adjusted Gross Income: _ _ _ _ _
Spouse's PIN: _ _ _ _ _
Spouse's Date of Birth: _ _ _ _ _
Spouse's Prior Year Adjusted Gross Income: _ _ _ _ _

Section 13 - Electronic Signatures Specifications

.09 e-file Jurat/Disclosure Text - Codes A-D continued

**Tax Year 2004 Jurat/Disclosure - Code B Text
Regular Online Filing Form 1040, 1040A or 1040EZ
(Taxpayer must file Form 8453-OL)**

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return/form to IRS and to receive the following information from IRS: 1) Acknowledgement of receipt or reason for rejection of transmission; 2) refund offset; 3) reason for any delay in processing or refund; and, 4) date of any refund.

Additional Statements may be required. See Special Optional Text Selections for Jurat/Disclosure Codes A - D in this section.

Electronic Funds Withdrawal Consent - MUST BE included with all returns with Electronic Funds Withdrawal

Form 1310 Signature and Verification - Decedent returns with Form 1310 only.

I am transmitting this Tax Return and signing this Electronic Funds Withdrawal Consent, if applicable, by entering my Date of Birth below.

Taxpayer's Date of Birth (DOB): _ _ _ _ _ Date: _ _ _ _ _
Spouse's Date of Birth: _ _ _ _ _

Section 13 - Electronic Signatures Specifications

.09 e-file Jurat/Disclosure Text - Codes A-D continued

**Tax Year 2004 Jurat/Disclosure - Code C Text
Self-Select PIN by ERO Form 1040, 1040A, or 1040EZ**

ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN

(enter EFIN plus 5 Self-Selected numerics)

Perjury Statement

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return/form to IRS and to receive the following information from IRS: 1) Acknowledgement of receipt or reason for rejection of transmission; 2) refund offset 3) reason for any delay in processing or refund; and, 4) date of any refund.

Additional Statements may be required. See Special Optional Text Selections for Jurat/Disclosure Codes A - D in this section.

Electronic Funds Withdrawal Consent - MUST BE included with all returns with Electronic Funds Withdrawal

Form 1310 Signature and Verification - Decedent returns with Form 1310 only.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN below.

Taxpayer's PIN: _____ Date: _____
Taxpayer's Date of Birth: _____
Taxpayer's Prior Year Adjusted Gross Income: _____
Spouse's PIN: _____
Spouse's Date of Birth: _____
Spouse's Prior Year Adjusted Gross Income: _____

Section 13 - Electronic Signatures Specifications

.09 e-file Jurat/Disclosure Text - Code A-D continued

**Tax Year 2004 Jurat/Disclosure - Code D Text
Practitioner PIN Method Form 1040, 1040A, or 1040EZ
Form 8879, IRS e-file Signature Authorization required**

ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN
(enter EFIN plus 5 Self-Selected numerics)

Perjury Statement

Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return/form to IRS and to receive the following information from IRS: 1) Acknowledgement of receipt or reason for rejection of transmission; 2) refund offset; 3) reason for any delay in processing or refund; and, 4) date of any refund.

Additional Statements may be required. See Special Optional Text Selections for Jurat/Disclosure Codes A - D in this section.

Electronic Funds Withdrawal Consent - MUST BE included with all returns with Electronic Funds Withdrawal

Form 1310 Signature and Verification - Decedent returns with Form 1310 only.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN below.

Taxpayer's PIN: Date:
Spouse's PIN:

Section 13 - Electronic Signatures Specifications

.09 e-file Jurat/Disclosure Text - Code A-D continued

**Special Condition Text Selections
Use with Jurat/Disclosure Codes A - D
Tax Year 2004**

The Special Condition Text Selections below are to be used with Jurat/Disclosure Code A - D as appropriate. These statements do not have to be provided to all taxpayers, but they MUST be provided when the Special Condition applies. For example, the Electronic Funds Withdrawal (EFW) Consent statement below must be provided to all taxpayers who elect the EFW option. The jurat language A - D displays on the previous pages refer to the text below but do not include the entire text in the display.

Selection D1

Electronic Funds Withdrawal Consent for Forms 1040, 1040A, and 1040EZ (Include statement only with Electronic Funds Withdrawal returns)

Electronic Funds Withdrawal Consent

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH Electronic Funds Withdrawal (Direct Debit) entry to the financial institution account indicated for payment of my Federal taxes owed on this return and/or a payment of estimated tax. I further understand that this authorization may apply to subsequent Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate subsequent payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Selection T8 - Decedent Returns only with Form 1310 attached

Use this selection only for Form 1040, 1040A, or 1040EZ Decedent returns that are filed with a Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer. If both taxpayers are shown as decedents on the return, two Forms 1310 are required, and T8 must be completed for each decedent.

Form 1310 Signature and Verification

Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this Form 1310 claim, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of person claiming refund (35 character limit)

Date

Section 13 - Electronic Signatures Specifications

10. Validation of Electronic Signatures for e-file

The following Error Reject Codes are used for electronic signatures:

NOTE: Error reject code definitions can be found in Publication 1346, Attachment 1.

01. General Error Reject Code for Electronic Signature
ERC 0689 and 1150

02. Online PIN Error Reject Codes
ERC 0673, 0681, 0682 and 0696

03. Practitioner PIN Error Reject Codes
ERC 0695, 0697, 0698 and 0699

04. Self-Select PIN
ERC 0670, 0671 and 0694

05. The following error reject codes are valid for Online, Practitioner and Self-Select PIN methods:

ERC 0668, 0669, 0672, 0674, 0675, 0676, 0677, 0678, 0679, 0680, 0683, 0684 and 1150

Section 13 - Electronic Signatures Specifications

.11 Self-Select PIN Method Questions and Answers

1. What is the Self-Select PIN?

The Self-Select PIN method (Personal Identification Number) allows taxpayers to electronically sign their e-filed return by selecting a five-digit PIN. The five-digit PIN can be any five numbers except all zeros. It eliminates the requirement for Form 8453, U.S. Individual Income Tax Declaration for an IRS e-file Return, in most cases, making e-filing returns TRULY PAPERLESS for most taxpayers.

2. Who is eligible to use the Self-Select PIN method to sign their return?

The following taxpayers are eligible to use the Self-Select PIN method:

- Taxpayers who are eligible to file Forms 1040, 1040A, or 1040EZ or Telefile for Tax Year **2004**.
- Taxpayers who filed Form 1040-PR for TY **2003**, who are eligible to file Form 1040 for Tax Year **2004**.
- Taxpayers who did not file for Tax Year **2003**, but have filed previously.
- Taxpayers who are 16 or older on or before December 31, **2004**, who have never filed a tax return.
- Primary taxpayers under age 16 who have filed previously.
- Secondary taxpayers under age 16 who have filed in the immediate prior year.
- Military personnel residing overseas with APO/FPO addresses.
- Taxpayers residing in the American Possessions of the Virgin Islands, Puerto Rico, America Samoa, Guam and Northern Marianas, or with foreign country addresses.
- Taxpayers filing Form 4868 (extension of time to file), Form 2688 (additional extension of time to file) or Form 2350 (extension for certain U.S. citizens living aboard).
- Those who are filing on behalf of deceased taxpayers.

Section 13 - Electronic Signatures Specifications

.11 Self-Select PIN Method Questions and Answers continued

3. Are there any taxpayers not eligible to use the Self-Select PIN method?

The following taxpayers are not eligible to use the Self-Select PIN method:

- Primary taxpayers under age 16 that have never filed.
- Secondary taxpayers (spouse) under age 16 that did not file in the immediate prior year.
- Taxpayers who filed Forms 1040-NR or 1040-SS for Tax Year 2003.
- Taxpayers whose returns require attachments other than Form W-2, W-2G, or 1099-R; Taxpayers required to file the following forms:
 - Form 3115, Application for Change in Accounting Method,
 - Form 3468, Computation of Investment Credit (if Historic Structure Certificate is required),
 - Form 5713, International Boycott Report,
 - Form 8283, Non-Cash Charitable Contributions (if using Part B),
 - Form 8332, Release of Claim to Exemption for Children of Divorced or Separated Parents,
 - Form 8858, Information Return of U.S. Individual Persons with Respect to Foreign Disregarded Entities, and
 - Form 8885, Health Coverage Tax Credit.

NOTE: All of the above-listed forms must be submitted with Form 8453, U.S. Individual Income Tax Declaration for Electronic Filing.

4. What if the taxpayer did not bring in last year's tax return or the taxpayer is a new client? How can they get the original Adjusted Gross Income (AGI)?

The taxpayer may call the IRS toll free number at 1-800-829-1040. If they can provide certain information to the Customer Service Representative (such as their name, SSN and current address), they may receive the original AGI amount over the phone or they may request a free transcript. Allow 7 to 10 days to receive the transcript. (Taxpayer should be sure to ask for the Original AGI so they can file electronically using a Self-Select PIN)

5. If the taxpayer has never filed a tax return or did not need to file a tax return last year 2003, what amount do they enter for the original AGI?

Enter zero ("0") for the original AGI. Do not leave this field blank. The return will reject if the field is left blank for a zero amount.

6. If the taxpayer changed filing status from their 2002 tax return, what Adjusted Gross Income (AGI) do I use?

If the change is **to** Married Filing Jointly, then each taxpayer will use their individual original Adjusted Gross Income from their respective 2002 tax returns. If the change is **from** Married Filing Jointly, then both taxpayers will use the same original Adjusted Gross Income from the 2002 joint return.

7. What AGI amount should be used for a taxpayer that filed jointly with a different spouse in the prior year?

Use the AGI amount from the joint return filed with the ex-spouse.

Section 13 - Electronic Signatures Specifications

.11 Self-Select PIN Method Questions and Answers continued

8. What AGI amount should be used when one taxpayer of the joint return earned all the wages?

Both taxpayers on the joint return will use the FULL AGI amount from the originally filed return. The AGI amount should not be allocated between the primary and the spouse.

9. If my client filed an amended tax return last year, what AGI amount should they use?

Your client must use the Original AGI amount from the originally filed return. The return will reject if the amended AGI amount is used.

10. If my client filed their prior year tax return after April 15, what AGI amount should they use?

If you clients' TY 2003 tax return was not received and processed by December 18, 2004, they must enter "0" (zero) as their AGI amount. In the event their return is rejected due to a mismatch of AGI, they can resubmit their return using their actual values.

11. If my clients' prior year AGI is negative what should they use?

If your client's prior year AGI is negative, they need to enter the AGI as a negative amount.

12. If the taxpayer does not want to use the PIN, can they still file their return electronically?

Yes, have the taxpayer sign Form 8453, U.S. Individual Income Tax Declaration for e-file Return, and mail it to the IRS within the prescribed time.

13. If the taxpayer uses a PIN and owes taxes, can they pay the balance due electronically?

Yes. Taxpayers who use a PIN may pay their balance due by electronic funds withdrawal or credit card.

14. Is the Self-Select PIN a Universal PIN?

No. It is used as the taxpayer's electronic signature on their 2003 Individual Income Tax Return only.

15. Can the taxpayer use the same PIN next year?

Yes, or they may choose any 5 numbers except all zeroes.

16. What happens if two taxpayers select and use the same PIN?

The taxpayers' personal information includes the Social Security Number, Date of Birth and Adjusted Gross Income from the 2002 tax return along with their PIN. The IRS will verify the personal information provided by the taxpayer's return and have the PIN as the electronic signature.

Section 13 - Electronic Signatures Specifications

.11 Self-Select PIN Method Questions and Answers continued

17. My client received a Telefile Tax Package but can't use it and wants to use the PIN. Can they use their Customer Service Number (CSN) as their PIN?

Yes, or they can choose any 5 numbers they want (except all zeros).

18. Do both taxpayers filing a joint return need a PIN?

Yes, each taxpayer must sign using a PIN. The taxpayers will choose any five numbers (except all zeros) as the electronic signatures.

19. What should I do if my client is unable to return to my office to input his/her PIN?

Your client may authorize you to input his/her PIN by completing Form 8879, IRS e-file Authorization. Provide Form 8879 to the taxpayer along with a copy of the completed tax return, either personally or by mail. Instruct your client to review the tax return for accuracy and complete the Form 8879 by providing the requested information (a self-selected five-digit PIN, pen and ink signature, and date). If your client is unable to return the signed Form 8879 to your office, he/she may return it by mail or FAX.

20. What is Form 8879, IRS e-file Signature Authorization?

Form 8879, IRS e-file Signature Authorization allows the tax professional to input the taxpayer's PIN. It is provided as a convenience for taxpayers that are unavailable to personally enter their PIN.

21. Where can I obtain a copy of Form 8879?

Some tax preparation software includes Form 8879, IRS e-file Signature Authorization format. A copy can also be obtained from the IRS website, www.irs.gov.

22. Must I use Form 8879 for every e-file return I file using the Self-Select PIN Method?

No. Form 8879 is only required when one or both taxpayers are unavailable to personally enter their PIN.

23. Can the taxpayer give me their PIN verbally for me to enter in their electronic record?

Yes. The taxpayer may give you their PIN verbally; however, you must receive a completed Form 8879, IRS e-file Signature Authorization, from the taxpayer before you transmit the return or release it for transmission to the IRS.

24. Is it acceptable for an ERO to enter the taxpayer's PIN in the electronic return format before Form 8879 is generated.

Yes, the taxpayer PIN can be entered into the electronic return format prior to generation of the Form 8879. However, the ERO must receive a completed Form 8879 signed by the taxpayer before you transmit the return or release it for transmission to the IRS.

Section 13 - Electronic Signatures Specifications

.11 Self-Select PIN Method Questions and Answers continued

25. Is it acceptable for an ERO and/or software program to generate or assign the five digit PIN the taxpayer will use to sign his e-file return?

Yes, an ERO may determine the taxpayer's PIN if certain conditions are met. In all instances, the taxpayer shall retain the right to select his or her own PIN. If the taxpayer agrees to allow the ERO to determine the taxpayer PIN, the taxpayer will consent to the ERO's choice by completing and signing a Form 8879 which contains the taxpayer PIN used as the return signature. The taxpayer PIN can be systemically generated or manually assigned by the ERO.

26. Is it acceptable to the ERO to choose the same PIN for multiple clients?

Yes, it is acceptable to assign the same PIN for multiple clients.

27. Can a married taxpayer filing a joint return pick the PIN and enter it for his/her spouse?

No. The taxpayer that is not present to personally enter their PIN must complete Form 8879 to authorize their tax professional to input the PIN for them.

28. Do both taxpayers filing a joint return have to authorize the tax professional to input their PINs?

No, only the taxpayer that is not present to sign the return should authorize the preparer to enter their PIN. If neither spouse is present to sign a joint return, each can authorize the preparer to enter his/her respective PIN. But a spouse who is present should enter his/her own PIN, even if the preparer has authorization to enter the other spouse's PIN.

29. What is my responsibility as a return preparer using Form 8879 when the taxpayer completed their own return?

As a return preparer, your responsibility is to provide the taxpayer with Form 8879 along with their return for review. You are required to generate or enter the header information, all five line items in Part I, and the ERO firm name in Part II.

30. When does the taxpayer complete Form 8879?

If you prepared the return, the taxpayer must complete Form 8879 after they have reviewed the prepared return. If the taxpayer provided a completed return for transmission, the Form 8879 and PIN selection can be completed without reviewing the electronic return. You must receive the completed Form 8879 from the taxpayer before you transmit the return or release it for transmission to the IRS.

31. Can a taxpayer complete Form 8879 and fax it to the ERO?

Yes. Form 8879 can be signed and returned to the ERO via fax transmission. However, the ERO must retain Form 8879 in their file for three years from the Return Due Date or IRS Received Date, whichever is later.

32. Do I provide a copy of the completed Form 8879 to the taxpayer for their records?

Provide a copy of the completed Form 8879 for those taxpayers requesting one. You may provide a copy to other taxpayers, but you are not required to do so.

Section 13 - Electronic Signatures Specifications

.10 Self-Select PIN Method Questions and Answers continued

33. Can a preparer enter the taxpayer's PIN on an Application for Extension of Time to File?

Yes. Form 8878, IRS e-file Signature Authorization for Application for Extension of Time to File is available for taxpayers to authorize the ERO input of their PIN on Forms 4868, 2688, and 2350. Form 8878 is included in some software packages.

34. Do I have to mail Form 8879 or Form 8878 to the IRS?

No. Retain the completed Form 8879 and Form 8878 in your file for three years from the Return Due Date or IRS Received Date, whichever is later.

35. Is it acceptable for an Electronic Return Originator (ERO) to electronically image and store Form 8879, IRS e-file Signature Authorization, and Form 8878, IRS e-file Signature Authorization for Application for Extension of Time to File, and meet the document retention requirement?

Yes, an ERO may electronically image and store Forms 8879 and 8878 if the ERO's storage system satisfies the requirements of Rev. Proc. 97-22, Retention of Books and Records. In brief, Rev. Proc. 97-22 requires that the electronic storage system must ensure an accurate and complete transfer of the hard copy or computerized records to an electronic storage media. In addition, all records reproduced by the electronic storage system must exhibit a high degree of legibility and readability (including the taxpayer's signature) when displayed on a video display terminal and when reproduced in hard copy.

36. Can I submit the same Self-Select PIN for all returns I transmit?

No. The taxpayer decides what numbers they want for their PIN. It is not chosen by the tax professional.

37. How do I know the IRS received the Self-Select PIN?

When you receive your Acknowledgement Record, all accepted returns will have the Self-Select PIN Presence Indicator. The following value will be returned:

"0" = No PIN. 8453 or 8453-OL Required
"1" = Practitioner PIN
"2" = Self-Select PIN by Practitioner Used
"3" = Self-Select PIN by Online Used
"4" = State Only, No PIN. 8453 or 8453-OL is Not Required.
"Blank" = Return Rejected with PIN

38. What is an ERO PIN?

The ERO PIN is an electronic signature used by the ERO (along with the taxpayer's PIN) to eliminate a paper Form 8453. For consistency, each ERO is encouraged to use the same 11 numbers for their PIN on all returns for this filing season. The first 6 positions of your ERO PIN must be your EFIN and it must match the DCN. You may select any 5 numbers (except all zeros) for the next five positions.

39. Will the ERO PIN be acknowledged as well?

If the ERO PIN is not present, the return will reject displaying an error reject code.

Section 13 - Electronic Signatures Specifications

.10 Self-Select PIN Method Questions and Answers continued

40. Where can I receive a copy of the Error Reject Codes for the Self-Select PIN method?

The Error Reject Codes can be found in the [Publication 1345A](#), Filing Season Supplement for Authorized IRS e-file Providers.

41. Why is a Date of Birth required with Self-Select PIN method?

The Date of Birth is required as part of the authentication process for the taxpayer. It will be matched against Social Security Records. The return will not be rejected this year if the Date of Birth does not match. However, the Acknowledgement Record will contain the field Date of Birth Validity Code. It will advise you if the dates of birth submitted were valid or mismatched. The following values will be returned.

- 0 = Date of Birth Validation Not Required
- 1 = All Dates of Birth Valid
- 2 = Primary Date of Birth Mismatch
- 3 = Spouse Date of Birth Mismatch
- 4 = Both Dates of Birth Mismatch

Section 13 - Electronic Signatures Specifications

.12 Practitioner PIN Method Questions and Answers

1. What is the Practitioner PIN method?

The Practitioner PIN is an additional signature method for taxpayers that use an Electronic Return Originator (ERO) to sign their return by entering a five digit PIN. The PIN can be any five numbers except ALL zeros.

2. Do I need any specific forms to use the Practitioner PIN method?

Taxpayers must complete Form 8879, IRS e-file Signature Authorization, for returns using the Practitioner PIN. Taxpayers can either enter their own PIN or authorize the ERO to enter their PIN for them when completing Form 8879.

3. Who is eligible to use the Practitioner PIN method?

Taxpayers that are eligible to file Forms 1040, 1040A, 1040EZ, or Tele-file are eligible to use the Practitioner PIN method. There is no age limit on who can use the Practitioner PIN.

4. Who is ineligible to use the Practitioner PIN method?

Taxpayers required to the following forms are ineligible to use the Practitioner:

- Form 3115, Application for Change in Accounting Method,
- Form 3468, Computation of Investment Credit (if Historic Structure Certificate is required),
- Form 5713, Internation Boycott Report,
- Form 8283, Noncash Charitable Contributions (if using Part B),
- Form 8332, Release of Claim to Exemption for Children of Divorced or Separate Parents,
- Form 8858, Information Return of U.S. Persons with Respect to Foreign Disregarded Entities, and
- Form 8885, Health Care Tax Credit

NOTE: All of the above-listed forms must be submitted with Form 8453, U.S. Individual Income Tax Declaration for Electronic Return.

5. How does the Practitioner PIN method benefit the ERO?

The Practitioner PIN method offers an additional signature option for EROs to use in preparing and transmitting Forms 1040/A/EZ to IRS. More specifically, it eliminates the Form 8453 by providing a totally paperless e-filed return.

? The Date of Birth nor the Adjusted Gross Income amount is needed for Practitioner PIN returns

6. As an ERO, do I need an agreement with IRS to use the Practitioner PIN method?

No. Previously, the Practitioner PIN method was limited to EROs who had an agreement with IRS to participate in the program; however, the Practitioner PIN method is open to all EROs.

Section 13 - Electronic Signatures Specifications

.12 Practitioner PIN Method Questions and Answers continued

7. Is there an authorization form required for filing Form 4868 using the Practitioner PIN method?

Yes. Complete Form 8878, for Forms 4868 filed using the Practitioner PIN method. Remember that a signature is only required on Form 4868 when there is an Electronic Funds Withdrawal.

8. What is my responsibility as an ERO using the Practitioner PIN?

EROs are required to sign Form 8879, Part III, inputting their ERO EFIN/PIN for all returns using the Practitioner PIN. The ERO EFIN/PIN consist of eleven digits (the first six positions is the EFIN and the last five is any five numbers except ALL zeros). Prior to transmitting returns to IRS, EROs should confirm the identity of taxpayers per Publication 1345 when completing Form 8879, prior to transmitting returns to IRS.

9. Do I mail Form 8879 or Form 8878, IRS e-file Signature Authorization, to the IRS?

No. Do not mail Form 8879 and Form 8878 to the IRS. EROs using the Practitioner PIN method must retain Forms 8879 and 8878 for three years from the return due date or IRS received date, whichever is later. Electronic storage is also acceptable.

10. Will receive an Acknowledgement that the Practitioner PIN method was used?

Yes. A PIN Presence Indicator of "1" will be present in the Acknowledgement File Key Record of a return when the Practitioner PIN is used. Please be sure to check the Acknowledgement File for the PIN Presence Indicator on all returns transmitted using a PIN signature.

11. Will the ERO PIN be acknowledged as well?

If the ERO PIN is not present, the return will reject displaying an error reject code.

12. Where can I find the Error Reject Codes for the Practitioner PIN method?

The Error Reject Codes can be found in the Publication 1345A, Filing Season Supplement for Authorized IRS e-file Providers and in Section 10 of this publication.